

cept at an expense greatly in excess of the value of the land, exclusive of timber. All such applications have been for timber lands.



**DEFENDANTS' EXHIBIT 310**

is a map called Oregon "Riddles Quadrangle," United States Geological Survey, Charles D. Walcott, Director, purporting to show the topography south of Roseburg, beginning with township 30 south, ranges 3 to 7 west, and extending to the lower half of township 35 south, ranges 3 to 7 west, both inclusive, with description of the topographical map printed September, 1903.

This exhibit is not printed, but is certified up under order of court and stipulation of parties.

**DEFENDANTS' EXHIBIT 311**

is topographical map showing the topography of Oregon "Grants Pass Quadrangle," United States Geological Survey, George Otis Smith, Director, beginning with the south half of township 35 south, ranges 3 to 7 west, and extending to the boundary line between Oregon and California, township 41 south, ranges 3 to 7 west, purporting to show the topography of country, with description of the topographical map of the United States on the back thereof, published October 1, 1907, by the director of United States Geological Survey, Washington, D. C.

This exhibit is not printed, but is certified up under order of court and stipulation of parties.

**DEFENDANTS' EXHIBIT 312**

purports to be a large sectional map of Douglas and

Coos counties, Oregon, with legend as follows:

|             |                                   |
|-------------|-----------------------------------|
| Light green | Lands of O. & C. R. R. Co.        |
| Yellow      | Lands of C. A. Smith Co.          |
| Pink        | Lands of Neenah-Oregon Land Co.   |
| Tan         | Lands of Roach Timber Co.         |
| Blue        | Lands of Kendall Bros.            |
| Violet      | Lands of Pillsbury Lumber Co.     |
| Lavender    | Lands of Lennan Land Co.          |
| Brown       | Lands of Bradford-Culver Tbr. Co. |
| Orange      | Lands of Myrtle Lumber Co.        |
| Olive Green | Lands of Gardiner Mill Co.        |
| Salmon Pink | Lands of Weyerhauser Land Co.     |
| Dark green  | Lands of A. H. Hinkson            |
| Blue green  | Lands of Sparrow, Coach & Kroll   |

This map is not printed, but certified up under order of court and stipulation of parties.

#### DEFENDANTS' EXHIBIT 313

consists of four photographs taken by Ben Irwin in Douglas county, purporting to show abandoned cabins. This exhibit is certified up under order of court and stipulation of parties.

#### DEFENDANTS' EXHIBIT 314

purports to be a blue-print map of portions of Douglas, Coos and Curry counties, showing in red the lands of the



Simpson Lumber Company, with limits of the Oregon and California grant marked in yellow, mentioned in the testimony of Dennis McCarthy, page 3070 et seq. Volume 6.

This map is not printed, but certified up under order of court and stipulation of parties.

#### DEFENDANTS' EXHIBIT 315

purports to be a copy of the "American Lumberman" published at Chicago November 11, 1911, entitled "A History—A Characterization—and A Glimpse Into the Future. The C. A. Smith Interests, embracing The C. A. Smith Lumber Company, of Minneapolis, Minn., and Bay Point, Cal., The C. A. Smith Lumber & Manufacturing Company, of Marshfield, Ore., and The C. A. Smith Timber Company, of Oakland, Cal.," and purporting to set out various photogravures, illustrating the sawmill of the C. A. Smith Lumber Co. at Marshfield, Oregon, the growth of timber in Coos and Curry counties, mentioned in the testimony of Dennis McCarthy, page 3076, et seq. volume 6, and in the testimony of F. A. Kribs at page 2925 et seq. volume 6, of printed record.

This exhibit is not printed, but certified up under order of court and stipulation of parties.

#### DEFENDANTS' EXHIBIT 316

purports to be a standard map of the Oregon and Cali-

ifornia Railroad Company, in four sections, purporting to show in red, lands of the Weyerhauser Land Company, in yellow, lands of the Pokegama Sugar Pine Lumber Company, and in green, the lands of the Pelton-Reid Sugar Pine Lumber Company.

The map is mentioned in the testimony of Jackson F. Kimball, volume 6, page 3166 et seq., and in the testimony of Milford Jacobs, volume 6, page 3178 et seq. This map is not printed but certified up under order of court and stipulation of parties.

#### DEFENDANTS' EXHIBIT 317

is a bulletin of the "Thirteenth Census of the United States: 1910," giving the population of Oregon by counties and minor civil divisions, prepared under the supervision of Wm. C. Hunt, Chief Statistician for Population, showing, among other things, the following:

| Census Year. | Population. | Increase Over Preceding Census. |           | Per cent of increase for continental |
|--------------|-------------|---------------------------------|-----------|--------------------------------------|
|              |             | Number.                         | Per cent. | United States.                       |
| 1910.....    | 672,765     | 259,229                         | 62.7      | 21.0                                 |
| 1900.....    | 413,536     | 95,832                          | 30.2      | 20.7                                 |
| 1890.....    | *317,704    | 142,936                         | 81.8      | 25.5                                 |
| 1880.....    | 174,768     | 83,845                          | 92.2      | 30.1                                 |
| 1870.....    | 90,923      | 38,458                          | 78.8      | 22.6                                 |
| 1860.....    | 52,465      | 39,171                          | 294.7     | 35.6                                 |
| 1850.....    | 13,294      | .....                           | ....      | ....                                 |

\*Includes population (3,937) of Indian reservation specially enumerated.

| City and Census<br>Year. | Population | Increase Over Pre-<br>ceding Census. |           |
|--------------------------|------------|--------------------------------------|-----------|
|                          |            | Number.                              | Per cent. |
| Ashland:                 |            |                                      |           |
| 1910.....                | 5,020      | 2,386                                | 90.6      |
| 1900.....                | 2,634      | 850                                  | 47.6      |
| 1890.....                | 1,784      | 942                                  | 111.9     |
| 1880.....                | 842        | ....                                 | ....      |
| Astoria:                 |            |                                      |           |
| 1910.....                | 9,599      | 1,218                                | 14.5      |
| 1900.....                | 8,381      | 2,197                                | 35.5      |
| 1890.....                | 6,184      | 3,381                                | 120.6     |
| 1880.....                | 2,803      | 2,164                                | 338.7     |
| 1870.....                | 639        | ....                                 | ....      |
| Baker City:              |            |                                      |           |
| 1910.....                | 6,742      | 79                                   | 1.2       |
| 1900.....                | 6,663      | 4,059                                | 155.9     |
| 1890.....                | 2,604      | 1,346                                | 107.0     |
| 1880.....                | 1,258      | ....                                 | ....      |
| Eugene:                  |            |                                      |           |
| 1910.....                | 9,009      | 5,773                                | 178.4     |
| 1900.....                | 3,236      | ....                                 | ....      |
| 1890.....                | *          | ....                                 | ....      |
| 1880.....                | 1,117      | 256                                  | 29.7      |
| 1870.....                | 861        | ....                                 | ....      |

| City and Census<br>Year. | Population | Increase Over Pre-<br>ceding Census. |           |
|--------------------------|------------|--------------------------------------|-----------|
|                          |            | Number.                              | Per cent. |
| Medford:                 |            |                                      |           |
| 1910.....                | 8,840      | 7,049                                | 393.6     |
| 1900.....                | 1,791      | 824                                  | 85.2      |
| 1890.....                | 967        | ....                                 | ....      |
| Portland:                |            |                                      |           |
| 1910.....                | 207,214    | 116,788                              | 129.2     |
| 1900.....                | 90,426     | 44,041                               | 94.9      |
| 1890.....                | 46,385     | 28,808                               | 163.9     |
| 1880.....                | 17,577     | 9,284                                | 111.9     |
| 1870.....                | 8,293      | 5,419                                | 188.6     |
| 1860.....                | 2,874      | ....                                 | ....      |
| Salem:                   |            |                                      |           |
| 1910.....                | 14,094     | 9,836                                | 231.0     |
| 1900.....                | 4,258      | ....                                 | ....      |
| 1890.....                | *          | ....                                 | ....      |
| 1880.....                | 2,538      | ....                                 | ....      |

\*Not returned separately.

The remainder of the exhibit is not printed but certified up under order of court and stipulation of parties.

**DEFENDANTS' EXHIBIT 318**

consists of certified copies of so much of the assessment rolls of the counties of Washington, Multnomah, Yamhill, Clackamas, Polk, Marion, Lincoln, Benton, Linn, Lane, Douglas, Coos, Curry, Josephine, Jackson, Klamath, Columbia and Tillamook in which the unsold lands of the O. & C. involved in this suit are situated, for the year 1911. This exhibit purports to show the method of annual return of unsold Congressional lands belonging to the Oregon & California Railroad Company in the various counties in which any part of the grant is located, and for assessment purposes for the year 1911, together with the valuation placed thereon.

This exhibit is not printed, but certified up under order of court and stipulation of parties.

## DEFENDANTS' EXHIBIT 319

## OREGON &amp; CALIFORNIA R. R. CO.

Comparative Statement of assessed valuation and taxes  
paid on

## UNSOLD CONGRESSIONAL LAND,

By Counties, years 1904-1905-1906 & 1907.

## ACREAGE.

| County          | 1904    | 1905    | 1906    | 1907    |
|-----------------|---------|---------|---------|---------|
| Benton .....    | 53517   | 53469   | 53427   | 53627   |
| Clackamas ....  | 88485   | 88685   | 88685   | 89085   |
| Columbia .....  | 17666   | 17679   | 17679   | 17679   |
| Coos .....      | 103262  | 106406  | 106406  | 106566  |
| Curry .....     | 7736    | 7845    | 7845    | 7845    |
| Douglas .....   | 607737  | 616573  | 616847  | 616886  |
| Jackson .....   | 441420  | 441370  | 441941  | 441601  |
| Josephine ..... | 164842  | 167180  | 167260  | 167278  |
| Klamath .....   | 43016   | 43016   | 43016   | 43015   |
| Lane .....      | 298951  | 296564  | 299221  | 299826  |
| Lincoln .....   | 15906   | 15906   | 15906   | 15906   |
| Linn .....      | 66926   | 67054   | 67486   | 61842   |
| Marion .....    | 29142   | 30098   | 30218   | 30216   |
| Multnomah ...   | 8302    | 8342    | 8342    | 9007    |
| Polk .....      | 37505   | 37812   | 37812   | 37018   |
| Tillamook ....  | 29739   | 29739   | 29739   | 29741   |
| Washington ...  | 17612   | 17982   | 17892   | 17932   |
| Yamhill .....   | 28196   | 28607   | 28603   | 28603   |
| Clarke, Wn. ..  | 287     | 292     | 292     | 292     |
| Totals or Av.   | 2060247 | 2074569 | 2078167 | 2078415 |
| Decrease        |         |         |         | 4752    |

## VALUATION

| County       | 1904      | 1905      | 1906      | 1907      |
|--------------|-----------|-----------|-----------|-----------|
| Benton ..... | \$ 134194 | \$ 132885 | \$ 132905 | \$ 522900 |
| Clackamas .. | 201700    | 201790    | 209425    | 604540    |
| Columbia ... | 62115     | 113935    | 121975    | 718095    |
| Coos .....   | 180697    | 744849    | 685392    | 1015720   |
| Curry .....  | 19889     | 47070     | 54915     | 87681     |
| Douglas .... | 918425    | 1015680   | 2967095   | 4441080   |
| Jackson .... | 493287    | 1860236   | 1862189   | 3110358   |
| Josephine .. | 234641    | 503025    | 663655    | 714995    |
| Klamath .... | 98647     | 133827    | 170394    | 279712    |
| Lane .....   | 709805    | 700985    | 1197835   | 2393420   |
| Lincoln .... | 31812     | 31812     | 47712     | 60262     |
| Linn .....   | 199535    | 202400    | 471895    | 494680    |
| Marion ..... | 59105     | 63760     | 214225    | 387725    |
| Multnomah .  | 29690     | 67970     | 91320     | 249180    |
| Polk .....   | 105050    | 106050    | 312030    | 612460    |
| Tillamook .. | 35390     | 41150     | 88045     | 117325    |
| Washington.  | 37530     | 90745     | 90545     | 238150    |
| Yamhill .... | 42608     | 42910     | 85806     | 187981    |
| Clarke, Wn.. | 2280      | 2330      | 3980      | 3980      |

---

Tot. or Av. \$3595900 \$6103409 \$9471338 \$16240194  
 Increase 6768856

## AVERAGE VALUE PER ACRE

| County            | 1904   | 1905   | 1906   | 1907   |
|-------------------|--------|--------|--------|--------|
| Benton .....      | \$2.51 | \$2.49 | \$2.49 | \$9.75 |
| Clackamas .....   | 2.28   | 2.28   | 2.37   | 6.79   |
| Columbia .....    | 3.52   | 6.44   | 6.90   | 40.12  |
| Coos .....        | 1.75   | 7.00   | 6.44   | 9.53   |
| Curry .....       | 2.50   | 6.00   | 7.00   | 11.18  |
| Douglas .....     | 1.51   | 1.65   | 4.81   | 7.20   |
| Jackson .....     | 1.12   | 4.21   | 4.22   | 7.04   |
| Josephine .....   | 1.42   | 3.01   | 3.97   | 4.27   |
| Klamath .....     | 2.29   | 3.11   | 3.96   | 6.50   |
| Lane .....        | 2.37   | 2.36   | 4.00   | 8.00   |
| Lincoln .....     | 2.00   | 2.00   | 3.00   | 3.79   |
| Linn .....        | 2.98   | 3.02   | 7.00   | 8.00   |
| Marion .....      | 2.03   | 2.12   | 7.09   | 12.83  |
| Multnomah .....   | 3.58   | 8.15   | 10.95  | 27.67  |
| Polk .....        | 2.80   | 2.80   | 8.25   | 16.54  |
| Tillamook .....   | 1.19   | 1.38   | 2.96   | 3.94   |
| Washington .....  | 2.13   | 5.06   | 5.06   | 13.28  |
| Yamhill .....     | 1.50   | 1.50   | 3.00   | 6.57   |
| Clarke, Wn. ....  | 8.00   | 7.98   | 13.62  | 13.62  |
| <hr/>             |        |        |        |        |
| Total or Av. .... | \$1.75 | \$2.94 | \$4.56 | \$7.83 |
| Increase          |        |        |        | 3.27   |



## AVERAGE LEVY IN MILLS

| County           | 1904 | 1905 | 1906 | 1907 |
|------------------|------|------|------|------|
| Benton .....     | 16.9 | 18.1 | 21.6 | 22.1 |
| Clackamas .....  | 21.2 | 19.6 | 20.6 | 21.9 |
| Columbia .....   | 30.1 | 19.3 | 19.7 | 8.8  |
| Coos .....       | 30.0 | 13.4 | 15.2 | 16.9 |
| Curry .....      | 29.1 | 9.7  | 13.6 | 10.8 |
| Douglas .....    | 25.7 | 23.1 | 10.1 | 8.8  |
| Jackson .....    | 26.7 | 10.9 | 11.7 | 8.2  |
| Josephine .....  | 31.5 | 15.8 | 15.8 | 15.5 |
| Klamath .....    | 24.2 | 19.4 | 15.6 | 15.5 |
| Lane .....       | 24.3 | 21.5 | 16.3 | 13.9 |
| Lincoln .....    | 31.0 | 28.0 | 23.6 | 16.8 |
| Linn .....       | 22.9 | 20.7 | 9.9  | 8.9  |
| Marion .....     | 21.8 | 22.4 | 14.2 | 10.6 |
| Multnomah .....  | 24.2 | 6.2  | 7.1  | 6.3  |
| Polk .....       | 25.4 | 23.7 | 12.2 | 12.1 |
| Tillamook .....  | 27.1 | 25.0 | 20.4 | 13.4 |
| Washington ..... | 25.7 | 10.4 | 9.9  | 9.8  |
| Yamhill .....    | 26.5 | 23.6 | 14.9 | 14.7 |
| Clarke, Wn. .... | 29.0 | 27.9 | 24.2 | 29.6 |
| <hr/>            |      |      |      |      |
| Total or Av..... | 25.5 | 16.5 | 13.0 | 11.6 |
| Decrease         |      |      |      | 1.4  |

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*O. & C. R. R. Co., et al.*

## TOTAL TAXES PAID

| County          | 1904       | 1905       | 1906       | 1907        |
|-----------------|------------|------------|------------|-------------|
| Benton .....    | \$ 2259.50 | \$ 2399.90 | \$ 2866.22 | \$ 11540.30 |
| Clackamas ..... | 4284.22    | 3947.17    | 4319.73    | 13269.60    |
| Columbia .....  | 1871.69    | 2198.67    | 2401.49    | 6301.06     |
| Coos .....      | 5430.77    | 9944.18    | 10411.60   | 17171.83    |
| Curry .....     | 564.22     | 456.58     | 745.75     | 943.10      |
| Douglas .....   | 23605.63   | 23503.98   | 29948.50   | 38969.73    |
| Jackson .....   | 13174.50   | 20306.90   | 21874.26   | 25586.03    |
| Josephine ..... | 7398.64    | 7928.31    | 10482.34   | 11117.86    |
| Klamath .....   | 2392.19    | 2596.25    | 2666.14    | 4341.09     |
| Lane .....      | 17265.96   | 15068.37   | 19574.28   | 33247.94    |
| Lincoln .....   | 987.46     | 894.90     | 1124.68    | 1014.13     |
| Linn .....      | 4568.89    | 4186.66    | 4671.87    | 4418.03     |

## TOTAL TAXES PAID

| County            | 1904       | 1905        | 1906        | 1907        |
|-------------------|------------|-------------|-------------|-------------|
| Marion .....      | 1291.13    | 1429.61     | 3032.89     | 4117.68     |
| Multnomah .....   | 717.66     | 423.02      | 652.68      | 1563.72     |
| Polk .....        | 2665.04    | 2517.96     | 3815.98     | 7396.86     |
| Tillamook .....   | 958.93     | 1029.18     | 1794.72     | 1567.37     |
| Washington .....  | 363.03     | 942.45      | 894.27      | 2347.01     |
| Yamhill .....     | 1128.43    | 1014.13     | 1281.88     | 2765.23     |
| Clarke, Wn. ....  | 66.22      | 65.02       | 96.34       | 117.79      |
| Total or Av. .... | \$91594.11 | \$100853.24 | \$122655.62 | \$187796.36 |
| Increase          |            |             |             | 65140.74    |

## AVERAGE TAX PER ACRE

| County           | 1904   | 1905   | 1906   | 1907   |
|------------------|--------|--------|--------|--------|
| Benton .....     | \$.042 | \$.045 | \$.054 | \$.215 |
| Clackamas .....  | .048   | .045   | .049   | .149   |
| Columbia .....   | .106   | .124   | .136   | .356   |
| Coos .....       | .053   | .093   | .098   | .161   |
| Curry .....      | .073   | .058   | .095   | .120   |
| Douglas .....    | .039   | .038   | .049   | .063   |
| Jackson .....    | .030   | .046   | .050   | .058   |
| Josephine .....  | .045   | .047   | .063   | .066   |
| Klamath .....    | .056   | .060   | .062   | .101   |
| Lane .....       | .058   | .050   | .065   | .111   |
| Lincoln .....    | .062   | .056   | .071   | .064   |
| Linn .....       | .068   | .062   | .069   | .071   |
| Marion .....     | .044   | .047   | .100   | .136   |
| Multnomah .....  | .087   | .050   | .078   | .174   |
| Polk .....       | .071   | .067   | .101   | .200   |
| Tillamook .....  | .032   | .035   | .060   | .053   |
| Washington ..... | .055   | .053   | .050   | .131   |
| Yamhill .....    | .040   | .035   | .045   | .097   |
| Clarke, Wn. .... | .230   | .223   | .330   | .403   |
| <hr/>            |        |        |        |        |
| Total or Av..... | .045   | .049   | .059   | .090   |
| Increase         |        |        |        | .031   |

Years 1908-1909-1910 & 1911

ACREAGE

| County          | 1908    | 1909    | 1910    | 1911       |
|-----------------|---------|---------|---------|------------|
| Benton .....    | 53627   | 53707   | 53749   | 53750.05   |
| Clackamas ....  | 89085   | 89134   | 89358   | 89690.73   |
| Columbia .....  | 17679   | 17679   | 17679   | 17679.     |
| Coos .....      | 106563  | 106563  | 117140  | 121087.    |
| Curry .....     | 7845    | 7845    | 11925   | 11885.     |
| Douglas .....   | 616808  | 616200  | 625766  | 631086.    |
| Jackson .....   | 441770  | 441652  | 444811  | 445096.    |
| Josephine ..... | 167438  | 167691  | 175361  | 175551.    |
| Klamath .....   | 43015   | 43011   | 43011   | 43011.     |
| Lane .....      | 299486  | 299684  | 299894  | 300157.52  |
| Lincoln .....   | 15906   | 15906   | 15906   | 15906.     |
| Linn .....      | 61919   | 61919   | 61819   | 61859.48   |
| Marion .....    | 30216   | 30256   | 30265   | 30323.     |
| Multnomah ....  | 9047    | 9047    | 9047    | 9047.26    |
| Polk .....      | 37017   | 37017   | 37017   | 37017.     |
| Tillamook ..... | 29741   | 29741   | 29741   | 29741.     |
| Washington ...  | 17932   | 17932   | 17872   | 18172.18   |
| Yamhill .....   | 28483   | 28483   | 28546   | 28655.56   |
| Clarke, Wn. ... | 292     | 292     | 213     | 212.50     |
| Totals or Av.   | 2073869 | 2073759 | 2109220 | 2119927.28 |
| Increase ....   |         |         | 35461   | 10707.28   |
| Decrease ....   |         | 110     |         |            |
| Rate .....      |         |         | 1.71%   | .5%        |

## VALUATION

| County          | 1908      | 1909      | 1910      | 1911       |
|-----------------|-----------|-----------|-----------|------------|
| Benton .....    | \$ 326315 | \$ 486627 | \$ 912115 | \$ 898350. |
| Clackamas ..... | 1492940   | 1154410   | 1101615   | 1090240.   |
| Columbia .....  | 546910    | 546910    | 549440    | 553900.    |
| Coos .....      | 1081304   | 1148029   | 1288449   | 1822356.   |
| Curry .....     | 93168     | 88600     | 178775    | 129110.    |
| Douglas .....   | 4440265   | 4434665   | 5497480   | 5683075.   |
| Jackson .....   | 3126228   | 3124876   | 3187589   | 3851998.   |
| Josephine ..... | 1171375   | 1275345   | 1491865   | 1611865.   |
| Klamath .....   | 248490    | 258006    | 301177    | 443041.    |
| Lane .....      | 2393460   | 2394805   | 3380345   | 3361060.   |
| Lincoln .....   | 96713     | 64410     | 97550     | 98150.     |
| Linn .....      | 495320    | 619190    | 680015    | 680465.    |

VALUATION

| County             | 1908       | 1909       | 1910       | 1911          |
|--------------------|------------|------------|------------|---------------|
| Marion .....       | 386910     | 382070     | 392615     | 393900.       |
| Multnomah .....    | 255820     | 195480     | 198080     | 198080.       |
| Polk .....         | 518860     | 634600     | 629000     | 621160.       |
| Tillamook .....    | 160230     | 136380     | 141000     | 141000.       |
| Washington .....   | 157245     | 151160     | 158730     | 159230.       |
| Yamhill .....      | 192451     | 188581     | 189380     | 193167.55     |
| Clarke, Wn. ....   | 4360       | 4360       | 2815       | 2815.         |
| Totals or Av. .... | \$17183364 | \$17288504 | \$20327985 | \$21882962.55 |
| Increase .....     |            | 100140     | 3039481    | 1554977.55    |
| Rate .....         |            |            | 17.58%     | 7.65%         |

## AVERAGE VALUE PER ACRE

| County           | 1908    | 1909    | 1910    | 1911    |
|------------------|---------|---------|---------|---------|
| Benton .....     | \$ 6.08 | \$ 9.06 | \$16.97 | \$16.71 |
| Clackamas .....  | 16.76   | 12.95   | 12.33   | 12.15   |
| Columbia .....   | 30.94   | 30.94   | 31.08   | 31.33   |
| Coos .....       | 10.14   | 10.77   | 11.00   | 15.05   |
| Curry .....      | 11.88   | 11.29   | 14.99   | 10.86   |
| Douglas .....    | 7.20    | 7.20    | 8.79    | 8.93    |
| Jackson .....    | 7.08    | 7.08    | 7.05    | 8.66    |
| Josephine .....  | 7.00    | 7.60    | 8.51    | 9.18    |
| Klamath .....    | 5.65    | 6.00    | 7.00    | 10.30   |
| Lane .....       | 7.99    | 7.99    | 11.27   | 11.20   |
| Lincoln .....    | 6.08    | 4.05    | 6.13    | 6.17    |
| Linn .....       | 8.00    | 10.00   | 11.00   | 11.00   |
| Marion .....     | 12.80   | 12.63   | 12.97   | 12.99   |
| Multnomah .....  | 28.28   | 21.61   | 21.89   | 21.90   |
| Polk .....       | 14.02   | 17.14   | 16.99   | 16.78   |
| Tillamook .....  | 5.39    | 4.59    | 4.74    | 4.74    |
| Washington ..... | 8.77    | 8.43    | 8.83    | 8.76    |
| Yamhill .....    | 6.76    | 6.62    | 6.63    | 6.74    |
| Clarke, Wn. .... | 14.93   | 14.93   | 13.22   | 13.25   |
| <hr/>            |         |         |         |         |
| Total or Av..... | \$ 8.29 | \$ 8.34 | \$ 9.64 | \$10.32 |
| Increase .....   |         | .05     | 1.30    | .68     |
| Rate .....       |         |         | 15.59%  | 7.05%   |



## AVERAGE LEVY IN MILLS

| County           | 1908 | 1909 | 1910  | 1911   |
|------------------|------|------|-------|--------|
| Benton .....     | 24.8 | 22.3 | 20.73 | 19.17  |
| Clackamas .....  | 20.5 | 19.4 | 21.00 | 23.98  |
| Columbia .....   | 10.8 | 11.0 | 14.53 | 16.62  |
| Coos .....       | 23.8 | 26.5 | 26.88 | 25.32  |
| Curry .....      | 10.2 | 12.8 | 12.22 | 12.66  |
| Douglas .....    | 12.5 | 13.0 | 13.68 | 18.36  |
| Jackson .....    | 7.1  | 9.7  | 9.67  | 12.58  |
| Josephine .....  | 13.7 | 15.7 | 19.47 | 20.00  |
| Klamath .....    | 18.3 | 17.5 | 15.06 | 19.26  |
| Lane .....       | 19.5 | 18.4 | 15.32 | 18.10  |
| Lincoln .....    | 14.3 | 19.7 | 18.58 | 19.07  |
| Linn .....       | 13.1 | 12.4 | 13.09 | 15.46  |
| Marion .....     | 16.6 | 13.5 | 15.68 | 25.24  |
| Multnomah .....  | 8.4  | 7.6  | 9.24  | 11.40  |
| Polk .....       | 17.8 | 12.8 | 14.42 | 19.08  |
| Tillamook .....  | 15.6 | 16.7 | 15.85 | 20.10  |
| Washington ..... | 20.4 | 16.3 | 20.32 | 24.01  |
| Yamhill .....    | 17.3 | 17.4 | 19.83 | 21.22  |
| Clarke, Wn. .... | 26.2 | 32.7 | 31.02 | 28.77  |
| <hr/>            |      |      |       |        |
| Total or Av..... | 14.6 | 15.0 | 15.48 | 18.33  |
| Increase .....   |      | .4   | .28   | 2.85   |
| Rate .....       |      |      | 1.84% | 18.41% |

## TOTAL TAXES PAID

| County          | 1908       | 1909        | 1910        | 1911        |
|-----------------|------------|-------------|-------------|-------------|
| Benton .....    | \$ 8192.06 | \$ 10850.82 | \$ 18904.53 | \$ 17222.52 |
| Clackamas ..... | 30556.37   | 22395.82    | 23130.17    | 26141.52    |
| Columbia .....  | 5901.35    | 5989.07     | 7983.64     | 9208.72     |
| Coos .....      | 25752.71   | 30425.85    | 34629.00    | 46145.10    |
| Curry .....     | 948.91     | 1130.25     | 2184.49     | 1635.54     |
| Douglas .....   | 55606.83   | 57571.14    | 75199.63    | 103469.86   |
| Jackson .....   | 22214.15   | 30271.64    | 30347.73    | 47473.70    |
| Josephine ..... | 15996.32   | 20003.78    | 28838.83    | 32283.04    |
| Klamath .....   | 4546.80    | 4511.78     | 4536.09     | 8534.93     |
| Lane .....      | 46707.85   | 43956.41    | 51792.41    | 60836.11    |
| Lincoln .....   | 1379.58    | 1271.57     | 1812.30     | 1872.20     |
| Linn .....      | 6471.03    | 7664.67     | 8898.74     | 10524.96    |

TOTAL TAXES PAID

| County           | 1908        | 1909        | 1910        | 1911        |
|------------------|-------------|-------------|-------------|-------------|
| Marion .....     | 6442.10     | 5148.37     | 6157.93     | 9944.49     |
| Multnomah .....  | 2147.20     | 1494.94     | 1829.70     | 2258.02     |
| Polk .....       | 9241.98     | 8029.50     | 9072.35     | 11855.80    |
| Tillamook .....  | 2499.56     | 2275.12     | 2234.35     | 2834.45     |
| Washington ..... | 3210.53     | 2457.12     | 3225.66     | 3824.26     |
| Yamhill .....    | 3338.98     | 3285.56     | 3754.83     | 4099.32     |
| Clarke, Wn. .... | 114.29      | 142.58      | 87.33       | 81.63       |
| Total or Av..... | \$251268.60 | \$258875.49 | \$314619.71 | \$401245.67 |
| Increase .....   |             | 7606.89     | 52159.49    | 86625.96    |
| Rate .....       |             |             | 19.87%      | 27.53%      |

| County          | AVERAGE TAX PER ACRE |         |         |      |      | Assessed<br>Ratio |  |
|-----------------|----------------------|---------|---------|------|------|-------------------|--|
|                 | 1908                 | 1909    | 1910    | 1911 | 1910 | 1911              |  |
| Benton .....    | \$ .153              | \$ .202 | \$ .352 | .320 | 61%  | 63%               |  |
| Clackamas ..... | .343                 | .251    | .259    | .291 | 60%  | 58%               |  |
| Columbia .....  | .334                 | .338    | .452    | .520 | 75%  | 67%               |  |
| Coos .....      | .242                 | .286    | .296    | .381 | 58%  | 67%               |  |
| Curry .....     | .121                 | .144    | .183    | .137 | 85%  | 77%               |  |
| Douglas .....   | .090                 | .093    | .120    | .164 | 74%  | 70%               |  |
| Jackson .....   | .050                 | .069    | .068    | .109 | 84%  | 84%               |  |
| Josephine ..... | .096                 | .119    | .164    | .183 | 64%  | 64%               |  |
| Klamath .....   | .103                 | .105    | .105    | .198 | 69%  | 74%               |  |
| Lane .....      | .156                 | .147    | .173    | .202 | 78%  | 70%               |  |
| Lincoln .....   | .097                 | .080    | .114    | .118 | 96%  | 92%               |  |
| Linn .....      | .105                 | .124    | .144    | .170 | 70%  | 66%               |  |

|                  | AVERAGE TAX PER ACRE |      |        | Assessed<br>Ratio |
|------------------|----------------------|------|--------|-------------------|
| Marion .....     | .213                 | .170 | .203   | .328<br>70%       |
| Multnomah .....  | .237                 | .165 | .202   | .249<br>71%       |
| Polk .....       | .250                 | .217 | .245   | .320<br>63%       |
| Tillamook .....  | .084                 | .076 | .075   | .095<br>73%       |
| Washington ..... | .178                 | .137 | .179   | .210<br>60%       |
| Yamhill .....    | .117                 | .115 | .132   | .143<br>60%       |
| Clarke, Wn. .... | .391                 | .488 | .410   | .380<br>33.13%    |
| Total or Av..... | .121                 | .125 | .149   | .189<br>33.13%    |
| Increase .....   |                      | .004 | .022   | .040              |
| Rate .....       |                      |      | 17.32% | 26.85%            |



DEFENDANTS' EXHIBIT 320

Statement No. 1

Showing by Counties the Assessment Upon

CONGRESSIONAL LANDS

of the

OREGON AND CALIFORNIA RAILROAD COMPANY

From 1891 to 1904 Inclusive

Together with the Acreage assessed, the assessed Valuation, the Average assessed Valuation per Acre, the Total Taxes paid and the Average Tax paid per acre.

San Francisco, Cal.,

September 20th, 1905.

Auditor.

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of *Acres assessed* and the *assessed Valuation* thereof, together with *Taxes paid* thereon for the period covering the years 1891 to 1904 inclusive.

| Year | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed<br>Valuation<br>Per Acre | Total<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|------|-------------------|-----------------------|--|------------------------|---------------------------------|
| 1891 | 676,811.84        | \$ 621,464.01         | \$   | \$ 20,200.15           |                                 |
| 1892 | 1,307,619.97      | 985,094.00            | .75  | 23,648.29              | .018                            |
| 1893 | 1,290,978.00      | 1,101,310.00          | .85  | 21,266.76              | .016                            |
| 1894 | 1,652,187.22      | 1,220,648.00          | .74  | 25,231.04              | .015                            |
| 1895 | 1,936,816.49      | 1,526,639.00          | .78  | 32,101.50              | .017                            |
| 1896 | 2,114,643.87      | 2,092,746.44          | .99  | 43,081.68              | .020                            |
| 1897 | 2,250,191.99      | 2,145,030.31          | .95  | 46,840.51              | .021                            |



|                       |               |                 |        |              |      |
|-----------------------|---------------|-----------------|--------|--------------|------|
| 1898                  | 2,322,083.85  | 2,198,648.25    | .95    | 54,123.16    | .023 |
| 1899                  | 2,366,859.08  | 2,017,994.89    | .86    | 52,986.20    | .022 |
| 1900                  | 2,388,215.09  | 2,076,808.26    | .87    | 53,804.46    | .023 |
| 1901                  | 2,377,869.68  | 2,428,079.00    | 1.02   | 65,274.18    | .028 |
| 1902                  | 2,401,998.06  | 3,205,228.00    | 1.33   | 80,094.81    | .033 |
| 1903                  | 2,413,911.41  | 4,673,436.37    | 1.94   | 121,226.51   | .050 |
| 1904                  | 2,151,854.47  | 3,810,910.27    | 1.77   | 97,721.87    | .045 |
| Total for Period..... | 27,652,041.02 | \$30,104,036.80 | \$1.09 | \$737,601.12 | .027 |
| Yearly Average.....   | 1,975,145.78  | \$ 2,150,288.34 | \$1.09 | \$ 52,685.80 | .027 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1904.

| County          | Acres<br>Assessed | Assessed<br>Valuation | Average Amount<br>Assessed of |               | Average<br>Tax Paid<br>Per Acre |
|-----------------|-------------------|-----------------------|-------------------------------|---------------|---------------------------------|
|                 |                   |                       | Valuation<br>Per Acre         | Taxes<br>Paid |                                 |
| Benton .....    | 55,291.26         | \$ 139,779.00         | \$2.53                        | \$ 2,365.20   | .043                            |
| Clackamas ..... | 98,488.35         | 229,165.00            | 2.33                          | 4,971.18      | .051                            |
| Coos .....      | 113,598.32        | 198,775.00            | 1.75                          | 6,034.88      | .053                            |
| Curry .....     | 7,844.45          | 19,639.00             | 2.50                          | 659.68        | .084                            |
| Columbia .....  | 18,065.98         | 64,215.00             | 3.55                          | 1,940.69      | .107                            |
| Douglas .....   | 629,775.16        | 957,905.00            | 1.52                          | 24,645.83     | .039                            |
| Jackson .....   | 448,022.82        | 505,670.00            | 1.13                          | 13,545.10     | .030                            |

|                       |              |                |        |             |      |
|-----------------------|--------------|----------------|--------|-------------|------|
| Josephine .....       | 172,340.52   | 252,871.00     | 1.47   | 8,064.65    | .047 |
| Klamath .....         | 43,016.12    | 98,646.88      | 2.29   | 2,392.19    | .056 |
| Lane .....            | 312,502.57   | 750,440.00     | 2.40   | 18,346.86   | .059 |
| Lincoln .....         | 15,986.30    | 31,972.60      | 2.00   | 993.14      | .062 |
| Linn .....            | 70,449.52    | 210,350.00     | 2.99   | 4,862.12    | .069 |
| Marion .....          | 34,269.10    | 74,045.00      | 2.16   | 1,662.49    | .049 |
| Multnomah .....       | 9,685.39     | 34,790.00      | 3.59   | 848.21      | .086 |
| Polk .....            | 38,034.23    | 106,556.60     | 2.80   | 2,710.75    | .071 |
| Tillamook .....       | 30,202.98    | 36,040.00      | 1.19   | 992.07      | .033 |
| Washington .....      | 23,594.00    | 52,270.00      | 2.22   | 1,400.12    | .059 |
| Yamhill .....         | 30,692.40    | 47,780.19      | 1.56   | 1,286.71    | .042 |
| Total all Counties... | 2,151,854.47 | \$3,810,910.27 | \$1.77 | \$97,721.87 | .045 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1903.

| County          | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed   |                               | Average<br>Tax Paid<br>Per Acre |
|-----------------|-------------------|-----------------------|-----------------------|-------------------------------|---------------------------------|
|                 |                   |                       | Valuation<br>Per Acre | Amount<br>of<br>Taxes<br>Paid |                                 |
| Benton .....    | 56,965.72         | \$ 146,585.00         | \$2.57                | \$ 2,640.24                   | .046                            |
| Clackamas ..... | 124,409.76        | 372,240.00            | 2.99                  | 7,740.46                      | .062                            |
| Coos .....      | 106,836.05        | 160,079.00            | 1.50                  | 5,153.56                      | .048                            |
| Curry .....     | 8,003.02          | 20,105.55             | 2.51                  | 575.32                        | .072                            |
| Columbia .....  | 18,078.43         | 41,095.00             | 2.27                  | 1,596.45                      | .088                            |
| Douglas .....   | 664,638.25        | 1,013,364.80          | 1.52                  | 29,248.32                     | .044                            |
| Jackson .....   | 479,998.57        | 617,255.78            | 1.29                  | 16,013.21                     | .033                            |

|                       |              |                |        |              |      |
|-----------------------|--------------|----------------|--------|--------------|------|
| Josephine .....       | 181,956.40   | 284,820.00     | 1.57   | 10,090.14    | .055 |
| Klamath .....         | 43,173.83    | 104,621.00     | 2.42   | 2,261.41     | .052 |
| Lane .....            | 392,885.08   | 987,520.00     | 2.51   | 22,800.31    | .058 |
| Lincoln .....         | 16,146.30    | 32,292.60      | 2.00   | 1,002.35     | .062 |
| Linn .....            | 108,150.77   | 324,117.00     | 3.00   | 7,219.09     | .067 |
| Marion .....          | 35,155.22    | 71,110.00      | 2.02   | 1,418.62     | .041 |
| Multnomah .....       | 7,191.69     | 44,330.00      | 6.16   | 563.83       | .078 |
| Polk .....            | 36,892.65    | 172,835.00     | 4.68   | 4,626.84     | .125 |
| Tillamook .....       | 60,261.71    | 133,160.00     | 2.21   | 4,247.75     | .070 |
| Washington .....      | 36,559.45    | 85,935.00      | 2.35   | 2,377.41     | .065 |
| Yamhill .....         | 36,608.51    | 61,970.64      | 1.69   | 1,651.20     | .045 |
| Total All Counties... | 2,413,911.41 | \$4,673,436.37 | \$1.94 | \$121,226.51 | .050 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1902.

| County          | Acres<br>Assessed | Assessed<br>Valuation | Average Amount        |                  | Average<br>Tax Paid<br>Per Acre |
|-----------------|-------------------|-----------------------|-----------------------|------------------|---------------------------------|
|                 |                   |                       | Assessed<br>Valuation | of<br>Taxes Paid |                                 |
| Benton .....    | 56,989.63         | \$ 93,526.00          | \$1.64                | \$ 2,589.25      | .045                            |
| Clackamas ..... | 120,483.84        | 149,950.00            | 1.24                  | 5,003.35         | .042                            |
| Coos .....      | 107,295.80        | 134,120.00            | 1.25                  | 3,941.57         | .087                            |
| Curry .....     | 8,883.89          | 12,881.00             | 1.45                  | 393.58           | .044                            |
| Columbia .....  | 18,119.83         | 36,115.00             | 1.99                  | 1,203.44         | .066                            |
| Douglas .....   | 631,018.64        | 943,750.00            | 1.50                  | 22,259.04        | .085                            |
| Jackson .....   | 479,004.24        | 419,977.00            | .88                   | 10,092.57        | .021                            |

|                       |              |                |        |             |       |
|-----------------------|--------------|----------------|--------|-------------|-------|
| Josephine .....       | 170,060.94   | 140,510.00     | .83    | 4,866.78    | .029  |
| Klamath .....         | 39,648.51    | 100,872.00     | 2.54   | 2,220.30    | .056  |
| Lane .....            | 403,066.66   | 532,089.00     | 1.32   | 11,971.70   | .028  |
| Lincoln .....         | 16,146.00    | 32,293.00      | 2.00   | 908.40      | .056  |
| Linn .....            | 109,328.52   | 119,770.00     | 1.10   | 2,220.23    | .020  |
| Marion .....          | 47,426.66    | 78,463.00      | 1.65   | 1,462.05    | .031  |
| Multnomah .....       | 7,062.48     | 26,800.00      | 5.04   | 645.78      | .122  |
| Polk .....            | 52,867.92    | 132,360.00     | 2.50   | 3,635.60    | .069  |
| Tillamook .....       | 60,261.39    | 148,420.00     | 2.50   | 4,044.01    | .067  |
| Washington .....      | 36,346.35    | 59,635.00      | 1.64   | 1,620.74    | .044  |
| Yamhill .....         | 37,986.76    | 43,697.00      | 1.15   | 1,016.47    | .027  |
| Total All Counties... | 2,401,998.06 | \$3,205,228.00 | \$1.33 | \$80,094.81 | .0333 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1901.

| County    | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed<br>Valuation<br>Per Acre | Amount<br>of  |                                 |
|-----------|-------------------|-----------------------|--|---------------|---------------------------------|
|           |                   |                       |  | Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
| Benton    | 58,379.35         | \$ 72,800.00          | \$1.25                                       | \$ 1,797.50   | .031                            |
| Clackamas | 82,107.96         | 113,106.00            | 1.38   | 3,342.65      | .041                            |
| Coos      | 110,731.72        | 138,330.00            | 1.25   | 4,157.86      | .038                            |
| Curry     | 8,934.54          | 13,398.00             | 1.50   | 431.28        | .048                            |
| Columbia  | 18,117.84         | 34,755.00             | 1.92   | 1,163.22      | .064                            |
| Douglas   | 635,936.95        | 518,530.00            | .82  | 13,474.69     | .021                            |
| Jackson   | 481,538.20        | 410,082.00            | .85  | 10,737.34     | .022                            |



|                       |              |                |        |             |       |
|-----------------------|--------------|----------------|--------|-------------|-------|
| Josephine .....       | 169,715.18   | 135,920.00     | .80    | 4,687.07    | .028  |
| Klamath .....         | 43,987.44    | 93,000.00      | 2.11   | 1,715.05    | .039  |
| Lane .....            | 402,329.76   | 420,830.00     | 1.05   | 11,825.60   | .029  |
| Lincoln .....         | 15,946.30    | 20,893.00      | 1.31   | 587.73      | .037  |
| Linn .....            | 109,781.73   | 117,308.00     | 1.07   | 2,412.86    | .022  |
| Marion .....          | 48,242.93    | 64,997.00      | 1.35   | 1,279.96    | .027  |
| Multnomah .....       | 3,928.58     | 11,360.00      | 2.89   | 204.88      | .052  |
| Polk .....            | 52,935.26    | 69,625.00      | 1.32   | 2,036.95    | .038  |
| Tillamook .....       | 60,146.79    | 89,600.00      | 1.49   | 2,829.85    | .047  |
| Washington .....      | 36,707.85    | 59,085.00      | 1.61   | 1,598.58    | .044  |
| Yamhill .....         | 38,401.30    | 44,460.00      | 1.16   | 991.11      | .026  |
| Total All Counties... | 2,377,869.68 | \$2,428,079.00 | \$1.02 | \$65,274.18 | .0275 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1900.

| County          | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed   |                            | Average<br>Tax Paid<br>Per Acre |
|-----------------|-------------------|-----------------------|-----------------------|----------------------------|---------------------------------|
|                 |                   |                       | Valuation<br>Per Acre | Amount<br>of Taxes<br>Paid |                                 |
| Benton .....    | 58,696.88         | \$ 73,356.00          | \$1.25                | \$ 1,677.67                | .029                            |
| Clackamas ..... | 76,719.81         | 96,520.00             | 1.26                  | 2,847.77                   | .037                            |
| Coos .....      | 110,867.87        | 138,578.00            | 1.25                  | 4,083.40                   | .037                            |
| Curry .....     | 8,854.29          | 11,046.00             | 1.25                  | 352.98                     | .040                            |
| Columbia .....  | 18,215.97         | 35,184.00             | 1.93                  | 1,084.76                   | .060                            |
| Douglas .....   | 633,463.56        | 390,553.00            | .62                   | 8,730.18                   | .014                            |
| Jackson .....   | 480,415.78        | 310,324.00            | .65                   | 8,706.79                   | .018                            |

|                       |              |                |      |             |       |
|-----------------------|--------------|----------------|------|-------------|-------|
| Josephine .....       | 171,519.34   | 107,052.00     | .62  | 3,539.09    | .021  |
| Klamath .....         | 42,497.22    | 54,376.00      | 1.28 | 1,299.09    | .031  |
| Lane .....            | 408,375.75   | 430,159.00     | 1.05 | 10,716.35   | .026  |
| Lincoln .....         | 15,826.30    | 19,420.00      | 1.23 | 499.09      | .032  |
| Linn .....            | 117,785.99   | 127,411.00     | 1.08 | 2,600.88    | .022  |
| Marion .....          | 48,471.31    | 63,292.00      | 1.31 | 1,461.25    | .030  |
| Multnomah .....       | 4,063.76     | 7,290.00       | 1.79 | 148.14      | .036  |
| Polk .....            | 53,883.81    | 43,235.26      | .80  | 1,284.11    | .024  |
| Tillamook .....       | 63,044.55    | 74,600.00      | 1.18 | 2,325.60    | .037  |
| Washington .....      | 36,587.09    | 50,784.00      | 1.39 | 1,513.14    | .041  |
| Yamhill .....         | 38,925.81    | 43,628.00      | 1.12 | 933.70      | .024  |
| Total All Counties... | 2,388,215.09 | \$2,076,808.26 | .87  | \$53,804.46 | .0225 |

# OREGON AND CALIFORNIA RAILROAD COMPANY

## CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1899.

| County          | Acres<br>Assessed | Assessed<br>Valuation | Average Amount                    |                     | Average<br>Tax Paid<br>Per Acre |
|-----------------|-------------------|-----------------------|-----------------------------------|---------------------|---------------------------------|
|                 |                   |                       | Assessed<br>Valuation<br>Per Acre | of<br>Taxes<br>Paid |                                 |
| Benton .....    | 52,090.01         | 65,131.00             | \$1.25                            | \$ 1,551.37         | .030                            |
| Clackamas ..... | 81,030.01         | 99,094.00             | 1.22                              | 2,795.21            | .034                            |
| Coos .....      | 88,675.57         | 115,406.00            | 1.30                              | 3,262.86            | .037                            |
| Curry .....     | 9,243.75          | 11,072.00             | 1.20                              | 527.97              | .057                            |
| Columbia .....  | 18,233.81         | 35,445.00             | 1.94                              | 1,054.00            | .058                            |
| Douglas .....   | 608,833.27        | 348,448.00            | .57                               | 8,370.51            | .014                            |
| Jackson .....   | 513,557.10        | 312,182.00            | .61                               | 8,844.48            | .017                            |

|                       |              |                |      |             |       |
|-----------------------|--------------|----------------|------|-------------|-------|
| Josephine .....       | 165,117.78   | 108,115.00     | .65  | 3,263.88    | .020  |
| Klamath .....         | 62,418.35    | 67,584.00      | 1.08 | 1,788.05    | .029  |
| Lane .....            | 411,070.48   | 429,521.00     | 1.04 | 11,458.04   | .028  |
| Lincoln .....         | 10,118.00    | 13,503.00      | 1.33 | 382.13      | .038  |
| Linn .....            | 99,401.57    | 102,773.00     | 1.03 | 1,585.09    | .016  |
| Marion .....          | 48,218.16    | 69,625.90      | 1.44 | 1,565.87    | .032  |
| Multnomah .....       | 4,247.64     | 8,140.00       | 1.91 | 220.64      | .052  |
| Polk .....            | 55,058.83    | 49,422.00      | .90  | 1,217.68    | .022  |
| Tillamook .....       | 62,412.16    | 83,600.00      | 1.33 | 2,668.40    | .043  |
| Washington .....      | 37,828.85    | 62,427.00      | 1.65 | 1,704.52    | .045  |
| Yamhill .....         | 39,303.74    | 36,505.99      | .93  | 725.50      | .018  |
| Total All Counties... | 2,366,859.08 | \$2,017,994.89 | .86  | \$52,986.20 | .0224 |

# OREGON AND CALIFORNIA RAILROAD COMPANY

## CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1898.

| County    | Acres<br>Assessed | Assessed<br>Valuation | Average Amount                    |                     | Average<br>Tax Paid<br>Per Acre |
|-----------|-------------------|-----------------------|-----------------------------------|---------------------|---------------------------------|
|           |                   |                       | Assessed<br>Valuation<br>Per Acre | of<br>Taxes<br>Paid |                                 |
| Benton    | 50,320.38         | \$ 62,845.00          | \$1.25                            | \$ 1,558.14         | .031                            |
| Clackamas | 84,009.29         | 100,711.00            | 1.20                              | 2,893.89            | .034                            |
| Coos      | 74,165.81         | 92,727.00             | 1.25                              | 2,377.88            | .032                            |
| Curry     | 9,043.00          | 12,015.00             | 1.33                              | 441.35              | .049                            |
| Columbia  | 18,751.00         | 36,175.00             | 1.93                              | 1,108.25            | .059                            |
| Douglas   | 580,709.04        | 339,988.81            | .67                               | 8,684.66            | .017                            |
| Jackson   | 513,005.64        | 395,304.00            | .77                               | 9,531.67            | .019                            |

|                       |            |                |      |             |       |
|-----------------------|------------|----------------|------|-------------|-------|
| Josephine .....       | 166,059.82 | 109,892.00     | .66  | 3,363.55    | .020  |
| Klamath .....         | 63,057.64  | 69,184.00      | 1.10 | 1,681.17    | .027  |
| Lane .....            | 407,014.87 | 530,278.00     | 1.30 | 12,150.69   | .030  |
| Lincoln .....         | 10,117.74  | 12,871.00      | 1.27 | 343.66      | .034  |
| Linn .....            | 96,234.32  | 98,596.78      | 1.02 | 1,887.94    | .020  |
| Marion .....          | 49,726.49  | 68,504.75      | 1.37 | 1,488.54    | .030  |
| Multnomah .....       | 3,401.81   | 16,166.00      | 4.75 | 260.26      | .076  |
| Polk .....            | 55,669.57  | 49,745.00      | .89  | 1,174.43    | .021  |
| Tillamook .....       | 61,504.72  | 83,000.00      | 1.35 | 2,608.82    | .042  |
| Washington .....      | 39,542.63  | 85,500.00      | 2.16 | 1,911.04    | .048  |
| Yamhill .....         | 39,750.08  | 35,144.91      | .88  | 657.22      | .017  |
| Total All Counties... |            | \$2,198,648.25 | .95  | \$54,123.16 | .0233 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1897.

| County          | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed<br>Valuation<br>Per Acre | Amount<br>of<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|-----------------|-------------------|-----------------------|--|-------------------------------|---------------------------------|
| Benton .....    | 50,308.95         | \$ 62,624.00          | \$1.24                                       | \$ 1,361.72                   | .027                            |
| Clackamas ..... | 84,746.75         | 95,961.00             | 1.13   | 2,568.43                      | .030                            |
| Coos .....      | 73,933.01         | 89,546.00             | 1.21   | 2,560.89                      | .034                            |
| Curry .....     | 8,042.00          | 10,052.00             | 1.25   | 338.00                        | .042                            |
| Columbia .....  | 18,521.92         | 35,959.27             | 1.94   | 1,115.11                      | .060                            |
| Douglas .....   | 572,579.73        | 316,184.17            | .55  | 6,813.71                      | .012                            |
| Jackson .....   | 479,890.28        | 364,937.00            | .76  | 8,148.48                      | .017                            |



|                       |              |                |      |             |       |
|-----------------------|--------------|----------------|------|-------------|-------|
| Josephine .....       | 151,374.42   | 102,026.00     | .67  | 3,107.26    | .020  |
| Klamath .....         | 64,058.35    | 70,191.00      | 1.10 | 1,600.96    | .025  |
| Lane .....            | 398,908.00   | 521,523.00     | 1.31 | 10,370.35   | .026  |
| Lincoln .....         | 10,117.74    | 14,058.00      | 1.39 | 352.86      | .035  |
| Linn .....            | 90,844.16    | 135,825.00     | 1.60 | 1,749.36    | .019  |
| Marion .....          | 50,186.53    | 68,510.00      | 1.36 | 1,072.40    | .021  |
| Multnomah .....       | 1,852.80     | 5,220.00       | 2.81 | 85.81       | .046  |
| Polk .....            | 56,412.28    | 44,809.57      | .80  | 881.41      | .016  |
| Tillamook .....       | 61,544.72    | 95,155.00      | 1.54 | 2,758.39    | .045  |
| Washington .....      | 37,989.96    | 82,900.00      | 2.18 | 1,468.21    | .039  |
| Yamhill .....         | 38,880.39    | 29,549.30      | .76  | 487.16      | .013  |
| <hr/>                 |              | <hr/>          |      | <hr/>       |       |
| Total All Counties... | 2,250,191.99 | \$2,145,030.31 | .95  | \$46,840.51 | .0208 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1896.

| County          | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed<br>Valuation<br>Per Acre | Average<br>Amount<br>of<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|-----------------|-------------------|-----------------------|--|--|---------------------------------|
| Benton .....    | 49,534.61         | \$ 42,022.00          | \$ .85                                       | \$ 869.92                                | .018                            |
| Clackamas ..... | 72,525.44         | 78,596.00             | 1.08   | 2,146.24                                 | .029                            |
| Coos .....      | 73,986.79         | 98,914.00             | 1.33   | 2,275.33                                 | .031                            |
| Curry .....     | 9,430.00          | 11,787.50             | 1.25   | 316.90                                   | .034                            |
| Columbia .....  | 17,561.06         | 32,525.00             | 1.85   | 967.34                                   | .056                            |
| Douglas .....   | 518,283.00        | 363,903.00            | .70  | 7,932.19                                 | .016                            |
| Jackson .....   | 482,258.00        | 388,051.00            | .80  | 6,664.20                                 | .013                            |

|                       |              |                |      |             |       |
|-----------------------|--------------|----------------|------|-------------|-------|
| Josephine .....       | 145,745.76   | 107,704.00     | .74  | 3,152.76    | .022  |
| Klamath .....         | 64,148.83    | 72,506.00      | 1.13 | 1,809.32    | .026  |
| Lane .....            | 371,044.00   | 490,591.00     | 1.32 | 8,728.59    | .024  |
| Lincoln .....         | 10,117.74    | 15,175.00      | 1.50 | 373.40      | .036  |
| Linn .....            | 87,990.08    | 86,493.10      | .98  | 1,237.51    | .015  |
| Marion .....          | 33,587.24    | 48,336.18      | 1.43 | 925.48      | .028  |
| Multnomah .....       | 1,685.35     | 6,094.00       | 3.61 | 94.23       | .056  |
| Polk .....            | 52,384.52    | 16,580.50      | .32  | 429.04      | .008  |
| Tillamook .....       | 49,858.81    | 123,690.00     | 2.48 | 3,450.74    | .069  |
| Washington .....      | 35,952.64    | 80,315.00      | 2.30 | 1,260.71    | .035  |
| Yamhill .....         | 38,550.00    | 29,463.16      | .76  | 447.78      | .012  |
| Total All Counties... | 2,114,643.87 | \$2,092,746.44 | .99  | \$43,081.68 | .0203 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1895.

| County          | Acres<br>Assessed | Assessed<br>Valuation | Average Amount<br>Assessed of |               | Average<br>Tax Paid<br>Per Acre |
|-----------------|-------------------|-----------------------|-------------------------------|---------------|---------------------------------|
|                 |                   |                       | Valuation<br>Per Acre         | Taxes<br>Paid |                                 |
| Benton .....    | 38,172.00         | \$ 20,019.00          | \$ .52                        | \$ 397.61     | .010                            |
| Clackamas ..... | 73,566.78         | 82,469.00             | 1.12                          | 2,164.70      | .029                            |
| Coos .....      | 81,661.00         | 60,010.00             | .73                           | 1,367.81      | .017                            |
| Curry .....     | 9,430.00          | 11,826.00             | 1.25                          | 316.90        | .034                            |
| Columbia .....  | 9,578.00          | 10,775.00             | 1.12                          | 309.04        | .032                            |
| Douglas .....   | 465,195.00        | 176,218.00            | .38                           | 3,974.91      | .008                            |
| Jackson .....   | 451,697.00        | 349,039.00            | .76                           | 7,459.29      | .016                            |

|                       |              |                |      |             |       |
|-----------------------|--------------|----------------|------|-------------|-------|
| Josephine .....       | 130,184.00   | 96,303.00      | .74  | 2,802.57    | .021  |
| Klamath .....         | 61,029.00    | 67,453.00      | 1.10 | 1,458.06    | .024  |
| Lane .....            | 345,368.00   | 420,741.00     | 1.22 | 7,761.66    | .022  |
| Lincoln .....         | 9,237.00     | 5,076.00       | .55  | 107.15      | .012  |
| Linn .....            | 76,858.00    | 58,769.00      | .76  | 1,062.67    | .014  |
| Marion .....          | 31,146.00    | 51,936.00      | 1.66 | 806.34      | .026  |
| Multnomah .....       | 4,389.71     | 17,054.00      | 3.88 | 295.65      | .067  |
| Polk .....            | 43,953.00    | 21,934.00      | .50  | 367.30      | .008  |
| Tillamook .....       | 30,056.00    | 14,940.00      | .50  | 433.76      | .014  |
| Washington .....      | 36,031.00    | 39,152.00      | 1.08 | 550.38      | .015  |
| Yamhill .....         | 39,265.00    | 22,925.00      | .58  | 465.70      | .012  |
| Total All Counties... | 1,936,816.49 | \$1,526,639.00 | .78  | \$32,101.50 | .0165 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1894.

| County    | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed |          | Assessed<br>Valuation | Amount<br>of<br>Taxes |          | Average<br>Tax Paid<br>Per Acre |
|-----------|-------------------|-----------------------|---------------------|----------|-----------------------|-----------------------|----------|---------------------------------|
|           |                   |                       | Valuation           | Per Acre |                       | Paid                  | Per Acre |                                 |
| Benton    | 31,841.00         | 20,915.00             | \$ .66              | \$       | 364.21                |                       | .011     |                                 |
| Clackamas | 70,551.00         | 100,236.00            | 1.42                |          | 2,417.30              |                       | .034     |                                 |
| Coos      | 18,130.00         | 34,206.00             | 1.88                |          | 673.38                |                       | .067     |                                 |
| Curry     | 120.00            | 240.00                | 2.00                |          | 6.00                  |                       | .050     |                                 |
| Columbia  | 9,250.00          | 9,240.00              | 1.00                |          | 256.34                |                       | .028     |                                 |
| Douglas   | 448,241.00        | 167,086.00            | .37                 |          | 3,933.35              |                       | .009     |                                 |
| Jackson   | 364,672.00        | 287,415.00            | .79                 |          | 6,114.48              |                       | .016     |                                 |

|                       |              |                |      |             |       |
|-----------------------|--------------|----------------|------|-------------|-------|
| Josephine .....       | 105,704.00   | 88,118.00      | .83  | 2,709.74    | .026  |
| Klamath .....         | 55,170.97    | 71,175.00      | 1.29 | 1,482.10    | .027  |
| Lane .....            | 316,207.00   | 208,874.00     | .66  | 3,340.37    | .010  |
| Lincoln .....         | 9,236.00     | 5,514.00       | .60  | 88.23       | .009  |
| Linn .....            | 56,519.00    | 65,141.00      | 1.14 | 933.33      | .016  |
| Marion .....          | 26,307.00    | 50,391.00      | 1.91 | 861.19      | .033  |
| Multnomah .....       | 3,762.25     | 15,658.00      | 4.16 | 279.84      | .074  |
| Polk .....            | 42,749.00    | 20,399.00      | .48  | 369.79      | .009  |
| Tillamook .....       | 27,633.00    | 14,305.00      | .52  | 367.11      | .013  |
| Washington .....      | 26,489.00    | 29,680.00      | 1.12 | 461.43      | .017  |
| Yamhill .....         | 39,605.00    | 32,055.00      | .81  | 572.85      | .014  |
| Total All Counties... | 1,652,187.22 | \$1,220,648.00 | .74  | \$25,231.04 | .0152 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1893.

| County          | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed<br>Valuation<br>Per Acre | Average<br>Amount<br>of<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|-----------------|-------------------|-----------------------|--|--|---------------------------------|
| Benton .....    | 20,041.00         | \$ 17,051.00          | \$ .85                                       | \$ 272.81                                | .014                            |
| Clackamas ..... | 55,188.00         | 80,368.00             | 1.45   | 1,596.13                                 | .028                            |
| Coos .....      | 18,237.00         | 18,137.00             | 1.00   | 643.12                                   | .030                            |
| Curry .....     | No data           |                       |  |  |                                 |
| Columbia .....  | 9,211.00          | 8,290.00              | .90  | 203.21                                   | .022                            |
| Douglas .....   | 419,263.00        | 167,733.00            | .40  | 3,395.60                                 | .008                            |
| Jackson .....   | 361,211.00        | 269,970.00            | .75  | 5,588.33                                 | .015                            |



|                       |              |                |      |             |       |
|-----------------------|--------------|----------------|------|-------------|-------|
| Josephine .....       | 105,431.00   | 95,320.00      | .90  | 2,177.00    | .021  |
| Klamath .....         | 22,927.00    | 39,259.00      | 1.71 | 833.11      | .036  |
| Lane .....            | 147,321.00   | 213,507.00     | 1.44 | 3,642.75    | .025  |
| Lincoln .....         | 9,116.00     | 18,232.00      | 2.00 | 351.87      | .038  |
| Linn .....            | 39,955.00    | 50,170.00      | 1.25 | 795.09      | .020  |
| Marion .....          | 16,148.00    | 35,182.00      | 2.17 | 466.86      | .029  |
| Multnomah .....       | 1,320.00     | 3,686.00       | 2.79 | 55.30       | .041  |
| Polk .....            | 9,640.00     | 16,919.00      | 1.75 | 219.94      | .022  |
| Tillamook .....       | 9,685.00     | 5,692.00       | .59  | 133.77      | .014  |
| Washington .....      | 29,655.00    | 41,461.00      | 1.39 | 627.54      | .021  |
| Yamhill .....         | 16,629.00    | 20,333.00      | 1.22 | 264.33      | .016  |
| Total All Counties... | 1,290,978.00 | \$1,101,310.00 | .85  | \$21,266.76 | .0164 |

## OREGON AND CALIFORNIA RAILROAD COMPANY

## CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1892.

| County          | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed<br>Valuation<br>Per Acre | Amount<br>of<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|-----------------|-------------------|-----------------------|--|-------------------------------|---------------------------------|
| Benton .....    | 16,234.00         | \$ 16,382.00          | \$1.01                                       | \$ 360.41                     | .022                            |
| Clackamas ..... | 53,282.00         | 90,705.00             | 1.70   | 2,471.20                      | .046                            |
| Coos .....      | 1,040.00          | 3,520.00              | 3.38   | 79.74                         | .076                            |
| Curry .....     | No data           |                       |  |                               |                                 |
| Columbia .....  | 7,760.00          | 8,536.00              | 1.10   | 242.12                        | .031                            |
| Douglas .....   | 404,420.97        | 167,157.00            | .41  | 4,027.90                      | .010                            |
| Jackson .....   | 364,254.00        | 189,085.00            | .52  | 4,469.82                      | .012                            |

|                       |              |               |        |             |       |
|-----------------------|--------------|---------------|--------|-------------|-------|
| Josephine .....       | 101,461.00   | 75,269.00     | .95    | 1,807.30    | .018  |
| Klamath .....         | 20,248.00    | 31,486.00     | 1.55   | 1,055.20    | .052  |
| Lane .....            | 222,287.00   | 247,753.00    | 1.11   | 5,607.81    | .025  |
| Lincoln .....         | No data      |               |        |             |       |
| Linn .....            | 45,904.00    | 65,935.00     | 1.43   | 1,320.55    | .028  |
| Marion .....          | 13,732.00    | 24,050.00     | 1.75   | 548.59      | .040  |
| Multnomah .....       | 600.00       | 1,980.00      | 3.30   | 36.63       | .061  |
| Polk .....            | 8,170.00     | 12,779.00     | 1.56   | 360.18      | .044  |
| Tillamook .....       | 9,685.00     | 6,383.00      | .76    | 150.00      | .015  |
| Washington .....      | 22,748.00    | 22,915.00     | .58    | 560.70      | .025  |
| Yamhill .....         | 15,794.00    | 21,159.00     | 1.33   | 550.14      | .035  |
| Total All Counties... | 1,307,619.97 | \$ 985,094.00 | \$ .75 | \$23,648.29 | .0180 |

# OREGON AND CALIFORNIA RAILROAD COMPANY

## CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1891.

| County          | Acres<br>Assessed | Assessed<br>Valuation | Average Amount<br>Assessed of<br>Taxes Paid |               | Average<br>Tax Paid<br>Per Acre |
|-----------------|-------------------|-----------------------|---|---------------|---------------------------------|
|                 |                   |                       | Valuation<br>Per Acre                       | Taxes<br>Paid |                                 |
| Benton .....    | 7,391.00          | \$ 9,239.00           | \$1.25                                      | \$ 181.10     | .024                            |
| Clackamas ..... | 48,433.00         | 72,178.00             | 1.49  | 2,170.02      | .045                            |
| Coos .....      | 1,040.00          | 2,600.00              | 2.50  | 54.60         | .052                            |
| Curry .....     | No data           |                       |   |               |                                 |
| Columbia .....  | No data           | 15,923.00             |   | 205.63        |                                 |
| Douglas .....   | 423,928.49        | 176,115.50            | .42   | 3,874.54      | .009                            |
| Jackson .....   | Compromise        |                       |   | 6,623.18      |                                 |

|                       |            |                                    |             |      |
|-----------------------|------------|------------------------------------|-------------|------|
| Josephine .....       | No data    | 22,500.00                          | 630.76      |      |
| Klamath .....         | 24,764.79. | 24,764.79                          | 619.12      | .025 |
| Lane .....            | 103,823.38 | 207,646.76                         | 3,818.89    | .037 |
| Lincoln .....         | No data    |                                    |             |      |
| Linn .....            | 24,886.00  | 24,886.00                          | 447.95      | .018 |
| Marion .....          | No data    |                                    | 356.20      |      |
| Multnomah .....       | 1,480.00   | 4,360.00                           | 74.12       | .050 |
| Polk .....            | No data    |                                    | 225.00      |      |
| Tillamook .....       |            | No land assessed and no Taxes Paid |             |      |
| Washington .....      | 25,518.00  | 32,100.00                          | 588.07      | .023 |
| Yamhill .....         | 15,547.18  | 29,150.96                          | 330.97      | .021 |
| Total All Counties... | 676,811.84 | \$ 621,464.01                      | \$20,200.15 |      |

THIS PAGE BOUND  
VERTICAL IN BOOK

DEFENDANTS' EXHIBIT 320

Statement No. 1-A.

Showing by Counties the Assessment Upon

CONGRESSIONAL LANDS

of

OREGON AND CALIFORNIA RAILROAD COMPANY

From 1891 to 1904 Inclusive

Together with the Acreage assessed, the assessed Valuation, the Average assessed Valuation per Acre, the Total Taxes paid and the Average Tax paid per Acre.

Auditor.

San Francisco, Calif.,  
January 4th, 1906.

# OREGON AND CALIFORNIA RAILROAD COMPANY CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

| County    | Acres<br>Assessed | Assessed<br>Valuation | Average                           |                                   | Total<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|-----------|-------------------|-----------------------|-----------------------------------|-----------------------------------|------------------------|---------------------------------|
|           |                   |                       | Assessed<br>Valuation<br>Per Acre | Assessed<br>Valuation<br>Per Acre |                        |                                 |
| Benton    | 602,255.79        | \$ 842,274.00         | \$1.40                            | \$ 17,987.15                      | .030                   |                                 |
| Clackamas | 1,125,541.99      | 1,761,299.00          | 1.56                              | 45,128.53                         | .040                   |                                 |
| Coos      | 980,193.94        | 1,284,948.00          | 1.31                              | 36,666.88                         | .037                   |                                 |
| Curry     | 87,828.94         | 134,062.05            | 1.52                              | 4,359.96                          | .049                   |                                 |
| Columbia  | 199,464.84        | 404,232.27            | 2.03                              | 12,449.60                         | .062                   |                                 |
| Douglas   | 7,636,286.06      | 6,046,936.28          | .79                               | 149,365.43                        | .020                   |                                 |
| Jackson   | 5,899,524.63      | 4,819,291.78          | .82                               | 122,538.94                        | .021                   |                                 |



|                  |               |                 |        |              |      |
|------------------|---------------|-----------------|--------|--------------|------|
| Josephine .....  | 1,936,670.16  | 1,726,420.00    | .89    | 54,263.02    | .028 |
| Klamath .....    | 650,146.05    | 965,118.67      | 1.48   | 22,215.13    | .034 |
| Lane .....       | 4,642,203.55  | 6,391,472.76    | 1.38   | 142,539.97   | .031 |
| Lincoln .....    | 148,111.42    | 221,300.20      | 1.49   | 5,990.01     | .041 |
| Linn .....       | 1,134,088.66  | 1,587,544.88    | 1.40   | 30,334.62    | .027 |
| Marion .....     | 482,616.64    | 768,442.83      | 1.59   | 15,375.84    | .032 |
| Multnomah .....  | 54,671.46     | 202,928.00      | 3.71   | 3,813.32     | .070 |
| Polk .....       | 558,651.07    | 757,199.93      | 1.36   | 19,539.02    | .035 |
| Tillamook .....  | 586,296.83    | 908,585.00      | 1.55   | 27,010.27    | .046 |
| Washington ..... | 461,549.82    | 784,159.00      | 1.70   | 17,642.59    | .038 |
| Yamhill .....    | 465,939.17    | 497,822.15      | 1.07   | 10,380.84    | .022 |
| Total .....      | 27,652,041.02 | \$30,104,036.80 | \$1.09 | \$737,601.12 | .027 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

BENTON COUNTY

| Year | Acres<br>Assessed | Assessed<br>Valuation | Average                           |  | Total<br>Taxes<br>Paid | Average              |  |
|------|-------------------|-----------------------|-----------------------------------|--|------------------------|----------------------|--|
|      |                   |                       | Assessed<br>Valuation<br>Per Acre |  |                        | Tax Paid<br>Per Acre |  |
| 1891 | 7,391.00          | \$ 9,239.00           | \$1.25                            |  | \$181.10               | .024                 |  |
| 1892 | 16,234.00         | 16,382.00             | 1.01                              |  | 360.41                 | .022                 |  |
| 1893 | 20,041.00         | 17,051.00             | .85                               |  | 272.81                 | .014                 |  |
| 1894 | 31,841.00         | 20,915.00             | .66                               |  | 364.21                 | .011                 |  |
| 1895 | 38,172.00         | 20,019.00             | .52                               |  | 397.61                 | .010                 |  |

|                          |           |              |        |             |      |
|--------------------------|-----------|--------------|--------|-------------|------|
| 1896                     | 49,534.61 | 42,022.00    | .85    | 869.92      | .018 |
| 1897                     | 50,308.95 | 62,624.00    | 1.24   | 1,361.72    | .027 |
| 1898                     | 50,320.38 | 62,845.00    | 1.25   | 1,558.14    | .031 |
| 1899                     | 52,090.01 | 65,131.00    | 1.25   | 1,551.37    | .030 |
| 1900                     | 58,696.88 | 73,356.00    | 1.25   | 1,677.67    | .029 |
| 1901                     | 58,379.35 | 72,800.00    | 1.25   | 1,797.50    | .031 |
| 1902                     | 56,989.63 | 93,526.00    | 1.64   | 2,589.25    | .045 |
| 1903                     | 56,965.72 | 146,585.00   | 2.57   | 2,640.24    | .046 |
| 1904                     | 55,291.26 | 139,779.00   | 2.53   | 2,365.20    | .043 |
| Total for Period . . . . |           | \$842,274.00 | \$1.40 | \$17,987.15 | .030 |
| Yearly Average . . . .   |           | \$ 60,162.42 | \$1.40 | \$ 1,284.74 | .030 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

CLACKAMAS COUNTY

| Year | Acres<br>Assessed | Average               |                      | Total<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|------|-------------------|-----------------------|----------------------|------------------------|---------------------------------|
|      |                   | Assessed<br>Valuation | Assessed<br>Per Acre |                        |                                 |
| 1891 | 48,433.00         | \$ 72,178.00          | \$1.49               | \$ 2,170.02            | .045                            |
| 1892 | 53,282.00         | 90,705.00             | 1.70                 | 2,471.20               | .046                            |
| 1893 | 55,188.00         | 80,368.00             | 1.45                 | 1,596.13               | .028                            |
| 1894 | 70,551.00         | 100,236.00            | 1.42                 | 2,417.30               | .034                            |
| 1895 | 73,566.78         | 82,469.00             | 1.12                 | 2,164.70               | .029                            |

|                       |              |                |        |              |      |
|-----------------------|--------------|----------------|--------|--------------|------|
| 1896                  | 72,525.44    | 78,596.00      | 1.08   | 2,146.24     | .029 |
| 1897                  | 84,746.75    | 95,961.00      | 1.13   | 2,568.43     | .030 |
| 1898                  | 84,009.29    | 100,711.00     | 1.20   | 2,893.89     | .034 |
| 1899                  | 81,030.01    | 99,094.00      | 1.22   | 2,795.21     | .034 |
| 1900                  | 76,719.81    | 96,520.00      | 1.26   | 2,847.77     | .037 |
| 1901                  | 82,107.96    | 113,106.00     | 1.38   | 3,342.65     | .041 |
| 1902                  | 120,483.84   | 149,950.00     | 1.24   | 5,003.35     | .042 |
| 1903                  | 124,409.76   | 372,240.00     | 2.99   | 7,740.46     | .062 |
| 1904                  | 98,488.35    | 229,165.00     | 2.33   | 4,971.18     | .051 |
| <hr/>                 |              |                |        |              |      |
| Total for Period..... | 1,125,541.99 | \$1,761,299.00 | \$1.56 | \$ 45,128.53 | .040 |
| <hr/>                 |              |                |        |              |      |
| Yearly Average .....  | 80,395.85    | \$ 125,807.07  | \$1.56 | \$ 3,223.46  | .040 |

# OREGON AND CALIFORNIA RAILROAD COMPANY CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

## COOS COUNTY

| Year | Acres<br>Assessed | Assessed<br>Valuation | Average                           |    | Total<br>Taxes<br>Paid | Average              |  |
|------|-------------------|-----------------------|-----------------------------------|----|------------------------|----------------------|--|
|      |                   |                       | Assessed<br>Valuation<br>Per Acre | \$ |                        | Tax Paid<br>Per Acre |  |
| 1891 | 1,040.00          | 2,600.00              | \$2.50                            | \$ | 54.60                  | .052                 |  |
| 1892 | 1,040.00          | 3,520.00              | 3.38                              |    | 79.74                  | .076                 |  |
| 1893 | 18,237.00         | 18,137.00             | 1.00                              |    | 643.12                 | .030                 |  |
| 1894 | 18,130.00         | 34,206.00             | 1.88                              |    | 673.38                 | .067                 |  |
| 1895 | 81,661.00         | 60,010.00             | .73                               |    | 1,367.81               | .017                 |  |

|                        |            |                |        |              |      |
|------------------------|------------|----------------|--------|--------------|------|
| 1896 .....             | 73,986.79  | 98,914.00      | 1.33   | 2,275.33     | .031 |
| 1897 .....             | 73,933.01  | 89,546.00      | 1.21   | 2,560.89     | .034 |
| 1898 .....             | 74,165.81  | 92,727.00      | 1.25   | 2,377.88     | .032 |
| 1899 .....             | 88,675.57  | 115,406.00     | 1.30   | 3,262.86     | .037 |
| 1900 .....             | 110,867.87 | 138,578.00     | 1.25   | 4,083.40     | .037 |
| 1901 .....             | 110,731.72 | 138,330.00     | 1.25   | 4,157.86     | .038 |
| 1902 .....             | 107,295.80 | 134,120.00     | 1.25   | 3,941.57     | .037 |
| 1903 .....             | 106,836.05 | 160,079.00     | 1.50   | 5,153.56     | .048 |
| 1904 .....             | 113,593.32 | 198,775.00     | 1.75   | 6,034.88     | .053 |
| <hr/>                  |            |                |        |              |      |
| Total for Period ..... | 980,193.94 | \$1,284,948.00 | \$1.31 | \$ 36,666.88 | .037 |
| <hr/>                  |            |                |        |              |      |
| Yearly Average .....   | 70,013.84  | \$ 91,782.00   | \$1.31 | \$ 2,619.06  | .037 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

CURRY COUNTY

| Year | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed<br>Valuation<br>Per Acre | Total<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|------|-------------------|-----------------------|--|------------------------|---------------------------------|
| 1891 |                   |                       |  |                        |                                 |
| 1892 |                   |                       |  |                        |                                 |
| 1893 |                   |                       |  |                        |                                 |
| 1894 | 120.00            | 240.00                | \$2.00                                       | \$ 6.00                | .050                            |
| 1895 | 9,430.00          | 11,826.00             | 1.25   | 316.90                 | .084                            |



vs. *The United States*

7209

|                        |           |               |        |             |      |
|------------------------|-----------|---------------|--------|-------------|------|
| 1896 .....             | 9,430.00  | 11,787.50     | 1.25   | 316.90      | .034 |
| 1897 .....             | 8,042.00  | 10,052.00     | 1.25   | 338.00      | .042 |
| 1898 .....             | 9,043.00  | 12,015.00     | 1.33   | 441.35      | .049 |
| 1899 .....             | 9,243.75  | 11,072.00     | 1.20   | 527.97      | .057 |
| 1900 .....             | 8,854.29  | 11,046.00     | 1.25   | 352.98      | .040 |
| 1901 .....             | 8,934.54  | 13,398.00     | 1.50   | 431.28      | .048 |
| 1902 .....             | 8,883.89  | 12,881.00     | 1.45   | 393.58      | .044 |
| 1903 .....             | 8,003.02  | 20,105.55     | 2.51   | 575.32      | .072 |
| 1904 .....             | 7,844.45  | 19,639.00     | 2.50   | 659.68      | .084 |
| <hr/>                  |           | <hr/>         |        | <hr/>       |      |
| Total for Period ..... | 87,828.94 | \$ 134,062.05 | \$1.52 | \$ 4,359.96 | .049 |
| <hr/>                  |           | <hr/>         |        | <hr/>       |      |
| Yearly Average .....   | 6,273.49  | \$ 9,575.86   | \$1.52 | \$ 311.42   | .049 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

COLUMBIA COUNTY

| Year | Acres<br>Assessed | Assessed<br>Valuation | Average  |                       | Total<br>Taxes<br>Paid | Average  |          |
|------|-------------------|-----------------------|----------|-----------------------|------------------------|----------|----------|
|      |                   |                       | Assessed | Valuation<br>Per Acre |                        | Tax Paid | Per Acre |
| 1891 |                   | \$ 15,923.00          | \$       |                       | \$ 205.63              |          |          |
| 1892 | 7,760.00          | 8,536.00              | 1.10     |                       | 242.12                 | .031     |          |
| 1893 | 9,211.00          | 8,290.00              | .90      |                       | 203.21                 | .022     |          |
| 1894 | 9,250.00          | 9,240.00              | 1.00     |                       | 256.34                 | .028     |          |
| 1895 | 9,578.00          | 10,775.00             | 1.12     |                       | 309.04                 | .032     |          |
| 1896 | 17,561.06         | 32,525.00             | 1.85     |                       | 967.34                 | .056     |          |

|                        |            |               |        |              |      |
|------------------------|------------|---------------|--------|--------------|------|
| 1897 .....             | 18,521.92  | 35,959.27     | 1.94   | 1,115.11     | .060 |
| 1898 .....             | 18,751.00  | 36,175.00     | 1.93   | 1,108.25     | .059 |
| 1899 .....             | 18,233.81  | 35,445.00     | 1.94   | 1,054.00     | .058 |
| 1900 .....             | 18,215.97  | 35,184.00     | 1.93   | 1,084.76     | .060 |
| 1901 .....             | 18,117.84  | 34,755.00     | 1.92   | 1,163.22     | .064 |
| 1902 .....             | 18,119.83  | 36,115.00     | 1.99   | 1,203.44     | .066 |
| 1903 .....             | 18,078.43  | 41,095.00     | 2.27   | 1,596.45     | .088 |
| 1904 .....             | 18,065.98  | 64,215.00     | 3.55   | 1,940.69     | .107 |
| <hr/>                  |            |               |        |              |      |
| Total for Period ..... | 199,464.84 | \$ 404,232.27 | \$2.03 | \$ 12,449.60 | .062 |
| <hr/>                  |            |               |        |              |      |
| Yearly Average .....   | 14,247.49  | \$ 28,873.73  | \$2.03 | \$ 889.25    | .062 |

# OREGON AND CALIFORNIA RAILROAD COMPANY

## CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

### DOUGLAS COUNTY

| Year | Acres<br>Assessed | Assessed<br>Valuation | Average                           |             | Total<br>Taxes<br>Paid | Average              |    |
|------|-------------------|-----------------------|-----------------------------------|-------------|------------------------|----------------------|----|
|      |                   |                       | Assessed<br>Valuation<br>Per Acre | \$          |                        | Tax Paid<br>Per Acre | \$ |
| 1891 | 423,928.49        | \$ 176,115.50         | \$ .42                            | \$ 3,874.54 |                        | .009                 |    |
| 1892 | 404,420.97        | 167,157.00            | .41                               | 4,027.90    |                        | .010                 |    |
| 1893 | 419,263.00        | 167,733.00            | .40                               | 3,395.60    |                        | .008                 |    |
| 1894 | 448,241.00        | 167,086.00            | .37                               | 3,933.35    |                        | .009                 |    |
| 1895 | 465,195.00        | 176,218.00            | .38                               | 3,974.91    |                        | .008                 |    |
| 1896 | 518,283.00        | 363,903.00            | .70                               | 7,932.19    |                        | .016                 |    |

|                  |              |                |        |              |      |
|------------------|--------------|----------------|--------|--------------|------|
| 1897             | 572,579.73   | 316,184.17     | .55    | 6,813.71     | .012 |
| 1898             | 580,709.04   | 339,988.81     | .67    | 8,684.66     | .017 |
| 1899             | 608,833.27   | 348,448.00     | .57    | 8,370.51     | .014 |
| 1890             | 633,463.56   | 390,553.00     | .62    | 8,730.18     | .014 |
| 1891             | 635,936.95   | 518,530.00     | .82    | 13,474.69    | .021 |
| 1892             | 631,018.64   | 943,750.00     | 1.50   | 22,259.04    | .035 |
| 1893             | 664,638.25   | 1,013,364.80   | 1.52   | 29,248.32    | .044 |
| 1894             | 629,775.16   | 957,905.00     | 1.52   | 24,645.83    | .039 |
| <hr/>            |              |                |        |              |      |
| Total for Period | 7,636,286.06 | \$6,046,936.28 | \$ .79 | \$149,365.43 | .020 |
| <hr/>            |              |                |        |              |      |
| Yearly Average   | 545,449.00   | \$ 431,924.20  | \$ .79 | \$ 10,668.95 | .020 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

JACKSON COUNTY

| Year | Acres<br>Assessed | Average                           |                                   | Total<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|------|-------------------|-----------------------------------|-----------------------------------|------------------------|---------------------------------|
|      |                   | Assessed<br>Valuation<br>Per Acre | Assessed<br>Valuation<br>Per Acre |                        |                                 |
| 1891 |                   | \$                                | \$                                | \$ 6,623.18            |                                 |
| 1892 | 364,254.00        | \$                                | 189,085.00                        | 4,469.82               | .012                            |
| 1893 | 361,211.00        |                                   | 269,970.00                        | 5,588.33               | .015                            |
| 1894 | 364,672.00        |                                   | 287,415.00                        | 6,114.48               | .016                            |
| 1895 | 451,697.00        |                                   | 349,039.00                        | 7,459.29               | .016                            |
| 1896 | 482,258.00        |                                   | 388,051.00                        | 6,664.20               | .013                            |

|                            |            |                |        |              |      |
|----------------------------|------------|----------------|--------|--------------|------|
| 1897                       | 479,890.28 | 364,937.00     | .76    | 8,148.48     | .017 |
| 1898                       | 513,005.64 | 395,304.00     | .77    | 9,531.67     | .019 |
| 1899                       | 513,557.10 | 312,182.00     | .61    | 8,844.48     | .017 |
| 1900                       | 480,415.78 | 310,324.00     | .65    | 8,706.79     | .018 |
| 1901                       | 481,538.20 | 410,082.00     | .85    | 10,737.34    | .022 |
| 1902                       | 479,004.24 | 419,977.00     | .88    | 10,092.57    | .021 |
| 1903                       | 479,998.57 | 617,255.78     | 1.29   | 16,013.21    | .033 |
| 1904                       | 448,022.82 | 505,670.00     | 1.13   | 13,545.10    | .030 |
| Total for Period . . . . . |            | \$4,819,291.78 | \$ .82 | \$122,538.94 | .021 |
| Yearly Average . . . . .   |            | \$ 344,235.12  | \$ .82 | \$ 8,752.78  | .021 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

JOSEPHINE COUNTY

| Year | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed |          | Total<br>Taxes<br>Paid | Average  |          |
|------|-------------------|-----------------------|---------------------|----------|------------------------|----------|----------|
|      |                   |                       | Valuation           | Per Acre |                        | Tax Paid | Per Acre |
| 1891 |                   | \$                    | 22,500.00           | \$       | \$                     | 630.76   |          |
| 1892 | 101,461.00        | 75,269.00             |                     | .95      | 1,807.30               | .018     |          |
| 1893 | 105,431.00        | 95,320.00             |                     | .90      | 2,177.00               | .021     |          |
| 1894 | 105,704.00        | 88,118.00             |                     | .83      | 2,709.74               | .026     |          |
| 1895 | 130,184.00        | 96,303.00             |                     | .74      | 2,802.57               | .021     |          |



|                        |       |              |                |        |              |      |
|------------------------|-------|--------------|----------------|--------|--------------|------|
| 1896                   | ..... | 145,745.76   | 107,704.00     | .74    | 3,152.76     | .022 |
| 1897                   | ..... | 151,374.42   | 102,026.00     | .67    | 3,107.26     | .020 |
| 1898                   | ..... | 166,059.82   | 109,892.00     | .66    | 3,363.55     | .020 |
| 1899                   | ..... | 165,117.78   | 108,115.00     | .65    | 3,263.88     | .020 |
| 1900                   | ..... | 171,519.84   | 107,052.00     | .62    | 3,539.61     | .021 |
| 1901                   | ..... | 169,715.18   | 135,920.00     | .80    | 4,687.07     | .028 |
| 1902                   | ..... | 170,060.94   | 140,510.00     | .83    | 4,866.73     | .029 |
| 1903                   | ..... | 181,956.40   | 284,820.00     | 1.57   | 10,090.14    | .055 |
| 1904                   | ..... | 172,340.52   | 252,871.00     | 1.47   | 8,064.65     | .047 |
| Total for Period ..... |       | 1,936,670.16 | \$1,726,420.00 | \$ .89 | \$ 54,263.02 | .028 |
| Yearly Average .....   |       | 138,333.58   | \$ 123,315.71  | \$ .89 | \$ 3,875.93  | .028 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

KLAMATH COUNTY

| Year       | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed |          | Total<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |          |
|------------|-------------------|-----------------------|---------------------|----------|------------------------|---------------------------------|----------|
|            |                   |                       | Valuation           | Per Acre |                        | Taxes<br>Paid                   | Per Acre |
| 1891 ..... | 24,764.79         | \$ 24,764.79          | \$1.00              |          | \$ 619.12              |                                 | .025     |
| 1892 ..... | 20,248.00         | 31,486.00             | 1.55                |          | 1,055.20               |                                 | .052     |
| 1893 ..... | 22,927.00         | 39,259.00             | 1.71                |          | 833.11                 |                                 | .036     |
| 1894 ..... | 55,170.97         | 71,175.00             | 1.29                |          | 1,482.10               |                                 | .027     |
| 1895 ..... | 61,029.00         | 67,453.00             | 1.10                |          | 1,458.06               |                                 | .024     |

|                        |            |               |        |              |      |
|------------------------|------------|---------------|--------|--------------|------|
| 1896 .....             | 64,148.83  | 72,506.00     | 1.13   | 1,809.32     | .026 |
| 1897 .....             | 64,058.35  | 70,191.00     | 1.10   | 1,600.96     | .025 |
| 1898 .....             | 63,057.64  | 69,184.00     | 1.10   | 1,681.17     | .027 |
| 1899 .....             | 62,418.35  | 67,584.00     | 1.08   | 1,788.05     | .029 |
| 1900 .....             | 42,497.22  | 54,376.00     | 1.28   | 1,299.09     | .031 |
| 1901 .....             | 43,987.44  | 93,000.00     | 2.11   | 1,715.05     | .039 |
| 1902 .....             | 39,648.51  | 100,872.00    | 2.54   | 2,220.30     | .056 |
| 1903 .....             | 43,173.83  | 104,621.00    | 2.42   | 2,261.41     | .052 |
| 1904 .....             | 43,016.12  | 98,646.88     | 2.29   | 2,392.19     | .056 |
| <hr/>                  |            |               |        |              |      |
| Total for Period ..... | 650,146.05 | \$ 965,118.67 | \$1.48 | \$ 22,215.13 | .034 |
| <hr/>                  |            |               |        |              |      |
| Yearly Average .....   | 46,439.00  | \$ 68,937.05  | \$1.48 | \$ 1,586.79  | .034 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with Taxes paid thereon for the year 1893.

LANE COUNTY

| Year       | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed |          | Total<br>Taxes<br>Paid | Average  |          |
|------------|-------------------|-----------------------|---------------------|----------|------------------------|----------|----------|
|            |                   |                       | Valuation           | Per Acre |                        | Tax Paid | Per Acre |
| 1891 ..... | 103,823.38        | \$ 207,646.76         | \$2.00              |          | \$ 3,818.89            | .037     |          |
| 1892 ..... | 222,287.00        | 247,753.00            | 1.11                |          | 5,607.81               | .025     |          |
| 1893 ..... | 147,321.00        | 213,507.00            | 1.44                |          | 3,642.75               | .025     |          |
| 1894 ..... | 316,207.00        | 208,874.00            | .66                 |          | 3,340.37               | .010     |          |
| 1895 ..... | 345,368.00        | 420,741.00            | 1.22                |          | 7,761.66               | .022     |          |

|                        |            |                |        |              |      |
|------------------------|------------|----------------|--------|--------------|------|
| 1896 .....             | 371,044.00 | 490,591.00     | 1.32   | 8,728.59     | .024 |
| 1897 .....             | 398,908.00 | 521,523.00     | 1.31   | 10,370.35    | .026 |
| 1898 .....             | 407,014.87 | 530,278.00     | 1.30   | 12,150.69    | .030 |
| 1899 .....             | 411,070.48 | 429,521.00     | 1.04   | 11,458.04    | .028 |
| 1900 .....             | 408,375.75 | 430,159.00     | 1.05   | 10,716.35    | .026 |
| 1901 .....             | 402,329.76 | 420,830.00     | 1.05   | 11,825.60    | .029 |
| 1902 .....             | 403,066.66 | 532,089.00     | 1.32   | 11,971.70    | .028 |
| 1903 .....             | 392,885.08 | 987,520.00     | 2.51   | 22,800.31    | .058 |
| 1904 .....             | 312,502.57 | 750,440.00     | 2.40   | 18,346.86    | .059 |
| Total for Period ..... |            | \$6,391,472.76 | \$1.38 | \$142,539.97 | .031 |
| Yearly Average .....   |            | \$ 456,533.77  | \$1.38 | \$ 10,181.42 | .031 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

LINCOLN COUNTY

| Year | Acres<br>Assessed | Assessed<br>Valuation | Average                           |    | Total<br>Taxes<br>Paid | Average              |  |
|------|-------------------|-----------------------|-----------------------------------|----|------------------------|----------------------|--|
|      |                   |                       | Assessed<br>Valuation<br>Per Acre |    |                        | Tax Paid<br>Per Acre |  |
| 1891 |                   |                       |                                   |    |                        |                      |  |
| 1892 |                   |                       |                                   |    |                        |                      |  |
| 1893 | 9,116.00          | \$ 18,232.00          | \$2.00                            | \$ | 351.87                 | .088                 |  |
| 1894 | 9,236.00          | 5,514.00              | .60                               |    | 88.23                  | .009                 |  |
| 1895 | 9,237.00          | 5,076.00              | .53                               |    | 107.15                 | .012                 |  |

*O. & C. R. R. Co., et al.*

|                        |            |               |        |             |      |
|------------------------|------------|---------------|--------|-------------|------|
| 1896 .....             | 10,117.74  | 15,175.00     | 1.50   | 373.40      | .086 |
| 1897 .....             | 10,117.74  | 14,058.00     | 1.89   | 352.86      | .035 |
| 1898 .....             | 10,117.74  | 12,871.00     | 1.27   | 843.66      | .084 |
| 1899 .....             | 10,118.00  | 13,503.00     | 1.33   | 382.13      | .038 |
| 1900 .....             | 15,826.30  | 19,420.00     | 1.23   | 499.09      | .032 |
| 1901 .....             | 15,946.30  | 20,393.00     | 1.31   | 587.73      | .037 |
| 1902 .....             | 16,146.00  | 32,293.00     | 2.00   | 908.40      | .056 |
| 1903 .....             | 16,146.30  | 32,292.60     | 2.00   | 1,002.35    | .062 |
| 1904 .....             | 15,986.30  | 31,972.60     | 2.00   | 998.14      | .062 |
| Total for Period ..... | 148,111.42 | \$ 221,300.20 | \$1.49 | \$ 5,990.01 | .040 |
| Yearly Average .....   | 10,579.39  | \$ 15,807.15  | \$1.49 | \$ 421.85   | .040 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

LINN COUNTY

| Year       | Acres<br>Assessed | Assessed<br>Valuation | Average                           |    | Total<br>Taxes<br>Paid | Average              |    |
|------------|-------------------|-----------------------|-----------------------------------|----|------------------------|----------------------|----|
|            |                   |                       | Assessed<br>Valuation<br>Per Acre | \$ |                        | Tax Paid<br>Per Acre | \$ |
| 1891 ..... | 24,886.00         | \$ 24,886.00          | \$1.00                            | \$ | 447.95                 | .018                 |    |
| 1892 ..... | 45,904.00         | 65,935.00             | 1.43                              |    | 1,320.55               | .028                 |    |
| 1893 ..... | 39,955.00         | 50,170.00             | 1.25                              |    | 795.09                 | .020                 |    |
| 1894 ..... | 56,519.00         | 65,141.00             | 1.14                              |    | 933.33                 | .016                 |    |
| 1895 ..... | 76,858.00         | 58,769.00             | .76                               |    | 1,062.67               | .014                 |    |
| 1896 ..... | 87,990.08         | 86,493.10             | .98                               |    | 1,237.51               | .015                 |    |
| 1897 ..... | 90,844.16         | 135,825.00            | 1.60                              |    | 1,749.36               | .019                 |    |



|                        |            |                |        |              |      |
|------------------------|------------|----------------|--------|--------------|------|
| 1898 .....             | 96,234.32  | 98,596.78      | 1.02   | 1,887.94     | .020 |
| 1899 .....             | 99,401.57  | 102,773.00     | 1.03   | 1,585.09     | .016 |
| 1900 .....             | 117,785.99 | 127,411.00     | 1.08   | 2,600.83     | .022 |
| 1901 .....             | 109,781.73 | 117,308.00     | 1.07   | 2,412.86     | .022 |
| 1902 .....             | 109,328.52 | 119,770.00     | 1.10   | 2,220.23     | .020 |
| 1903 .....             | 108,150.77 | 324,117.00     | 3.00   | 7,219.09     | .067 |
| 1904 .....             | 70,449.52  | 210,350.00     | 2.99   | 4,862.12     | .069 |
| Total for Period ..... |            | \$1,587,544.88 | \$1.40 | \$ 30,334.62 | .027 |
| Yearly Average .....   |            | \$ 113,396.06  | \$1.40 | \$ 2,116.75  | .027 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

MARION COUNTY

| Year | Acres<br>Assessed | Assessed<br>Valuation | Average                           |                                   | Total<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|------|-------------------|-----------------------|-----------------------------------|-----------------------------------|------------------------|---------------------------------|
|      |                   |                       | Assessed<br>Valuation<br>Per Acre | Assessed<br>Valuation<br>Per Acre |                        |                                 |
| 1891 |                   |                       |                                   |                                   | \$ 356.20              |                                 |
| 1892 | 18,732.00         | \$ 24,050.00          | \$1.75                            |                                   | 548.59                 | .040                            |
| 1893 | 16,148.00         | 35,182.00             | 2.17                              |                                   | 466.86                 | .020                            |
| 1894 | 26,807.00         | 50,391.00             | 1.91                              |                                   | 861.19                 | .033                            |
| 1895 | 31,146.00         | 51,936.00             | 1.66                              |                                   | 806.34                 | .026                            |

|                        |            |            |        |              |      |
|------------------------|------------|------------|--------|--------------|------|
| 1896 .....             | 38,587.24  | 48,336.18  | 1.43   | 925.48       | .028 |
| 1897 .....             | 50,186.53  | 68,510.00  | 1.36   | 1,072.40     | .021 |
| 1898 .....             | 49,726.49  | 68,504.75  | 1.37   | 1,488.54     | .030 |
| 1899 .....             | 48,218.16  | 69,625.90  | 1.44   | 1,565.87     | .032 |
| 1900 .....             | 48,471.31  | 68,292.00  | 1.31   | 1,461.25     | .030 |
| 1901 .....             | 48,242.93  | 64,997.00  | 1.35   | 1,279.96     | .027 |
| 1902 .....             | 47,426.66  | 78,463.00  | 1.65   | 1,462.05     | .031 |
| 1903 .....             | 35,155.22  | 71,110.00  | 2.02   | 1,418.62     | .041 |
| 1904 .....             | 34,269.10  | 74,045.00  | 2.16   | 1,662.49     | .049 |
| <hr/>                  |            |            |        |              |      |
| Total for Period ..... | 482,616.64 | 768,442.83 | \$1.59 | \$ 15,375.84 | .032 |
| <hr/>                  |            |            |        |              |      |
| Yearly Average .....   | 34,472.61  | 54,888.77  | \$1.59 | \$ 1,098.27  | .032 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

MULTNOMAH COUNTY

| Year       | Acres<br>Assessed | Assessed<br>Valuation | Average                           |    | Total<br>Taxes<br>Paid | Average              |    |
|------------|-------------------|-----------------------|-----------------------------------|----|------------------------|----------------------|----|
|            |                   |                       | Assessed<br>Valuation<br>Per Acre | \$ |                        | Tax Paid<br>Per Acre | \$ |
| 1891 ..... | 1,480.00          | 4,360.00              | \$2.94                            | \$ | 74.12                  | .050                 |    |
| 1892 ..... | 600.00            | 1,980.00              | 3.30                              |    | 36.63                  | .061                 |    |
| 1893 ..... | 1,320.00          | 3,686.00              | 2.79                              |    | 55.30                  | .041                 |    |
| 1894 ..... | 3,762.25          | 15,658.00             | 4.16                              |    | 279.84                 | .074                 |    |
| 1895 ..... | 4,389.71          | 17,054.00             | 3.88                              |    | 295.65                 | .067                 |    |

|                        |           |               |        |             |      |
|------------------------|-----------|---------------|--------|-------------|------|
| 1896 .....             | 1,685.35  | 6,094.00      | 3.61   | 94.23       | .056 |
| 1897 .....             | 1,852.80  | 5,220.00      | 2.81   | 85.81       | .046 |
| 1898 .....             | 3,401.81  | 16,166.00     | 4.75   | 260.26      | .076 |
| 1899 .....             | 4,247.64  | 8,140.00      | 1.91   | 220.64      | .052 |
| 1900 .....             | 4,063.76  | 7,290.00      | 1.79   | 148.14      | .036 |
| 1901 .....             | 3,928.58  | 11,360.00     | 2.89   | 204.88      | .052 |
| 1902 .....             | 7,062.48  | 26,800.00     | 5.04   | 645.78      | .122 |
| 1903 .....             | 7,191.69  | 44,330.00     | 6.16   | 563.83      | .078 |
| 1904 .....             | 9,685.39  | 34,790.00     | 3.59   | 848.21      | .086 |
| <hr/>                  |           |               |        |             |      |
| Total for Period ..... | 54,671.46 | \$ 202,928.00 | \$3.71 | \$ 3,813.32 | .070 |
| <hr/>                  |           |               |        |             |      |
| Yearly Average .....   | 3,905.10  | \$ 14,494.85  | \$3.71 | \$ 272.38   | .070 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

POLK COUNTY

| Year | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed<br>Valuation<br>Per Acre | Total<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|------|-------------------|-----------------------|--|------------------------|---------------------------------|
| 1891 |                   |                       |  | \$225.00               |                                 |
| 1892 | 8,170.00          | \$ 12,779.00          | \$1.56                                       | 360.18                 | .044                            |
| 1893 | 9,640.00          | 16,919.00             | 1.75   | 219.94                 | .022                            |
| 1894 | 42,749.00         | 20,399.00             | .48  | 369.79                 | .009                            |
| 1895 | 48,953.00         | 21,984.00             | .50  | 367.30                 | .008                            |

|                       |            |              |        |             |      |
|-----------------------|------------|--------------|--------|-------------|------|
| 1896 .....            | 52,384.52  | 16,580.50    | .32    | 429.04      | .008 |
| 1897 .....            | 56,412.28  | 44,809.57    | .80    | 881.41      | .016 |
| 1898 .....            | 55,669.57  | 49,745.00    | .89    | 1,174.48    | .021 |
| 1899 .....            | 55,058.88  | 49,422.00    | .90    | 1,217.68    | .022 |
| 1900 .....            | 53,883.81  | 48,235.26    | .80    | 1,284.11    | .024 |
| 1901 .....            | 52,935.26  | 69,625.00    | 1.32   | 2,036.95    | .038 |
| 1902 .....            | 52,867.92  | 132,360.00   | 2.50   | 3,685.60    | .069 |
| 1903 .....            | 36,892.65  | 172,885.00   | 4.68   | 4,626.84    | .125 |
| 1904 .....            | 38,034.23  | 106,556.60   | 2.80   | 2,710.75    | .071 |
| <hr/>                 |            | <hr/>        |        | <hr/>       |      |
| Total for Period .... | 558,651.07 | \$757,199.93 | \$1.36 | \$19,539.02 | .035 |
| <hr/>                 |            | <hr/>        |        | <hr/>       |      |
| Yearly Average .....  | 39,903.65  | \$54,085.71  | \$1.36 | \$1,395.64  | .035 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

TILLAMOOK COUNTY

| Year       | Acres<br>Assessed | Assessed<br>Valuation | Average  |                       | Total<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|------------|-------------------|-----------------------|----------|-----------------------|------------------------|---------------------------------|
|            |                   |                       | Assessed | Valuation<br>Per Acre |                        |                                 |
| 1891 ..... |                   |                       |          |                       |                        |                                 |
| 1892 ..... | 9,685.00          | \$ 6,383.00           | \$ .76   |                       | \$ 150.00              | .015                            |
| 1893 ..... | 9,685.00          | 5,692.00              | .59      |                       | 133.77                 | .014                            |
| 1894 ..... | 27,633.00         | 14,305.00             | .52      |                       | 367.11                 | .013                            |
| 1895 ..... | 30,056.00         | 14,940.00             | .50      |                       | 433.76                 | .014                            |



|                       |           |              |        |             |      |
|-----------------------|-----------|--------------|--------|-------------|------|
| 1896 .....            | 49,858.81 | 123,690.00   | 2.48   | 3,450.74    | .069 |
| 1897 .....            | 61,544.72 | 95,155.00    | 1.54   | 2,758.39    | .045 |
| 1898 .....            | 61,504.72 | 83,000.00    | 1.35   | 2,608.82    | .042 |
| 1899 .....            | 62,412.16 | 83,600.00    | 1.33   | 2,668.40    | .043 |
| 1900 .....            | 63,044.55 | 74,600.00    | 1.18   | 2,325.60    | .037 |
| 1901 .....            | 60,146.79 | 89,600.00    | 1.49   | 2,829.85    | .047 |
| 1902 .....            | 60,261.39 | 148,420.00   | 2.50   | 4,044.01    | .067 |
| 1903 .....            | 60,261.71 | 133,160.00   | 2.21   | 4,247.75    | .070 |
| 1904 .....            | 30,202.98 | 36,040.00    | 1.19   | 992.07      | .033 |
| Total for Period..... |           | \$908,585.00 | \$1.55 | \$27,010.27 | .046 |
| Yearly Average .....  |           | \$ 64,898.93 | \$1.55 | \$ 1,929.30 | .046 |

OREGON AND CALIFORNIA RAILROAD COMPANY  
CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

WASHINGTON COUNTY

| Year       | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed |          | Total<br>Taxes<br>Paid | Average  |          |
|------------|-------------------|-----------------------|---------------------|----------|------------------------|----------|----------|
|            |                   |                       | Valuation           | Per Acre |                        | Tax Paid | Per-Acre |
| 1891 ..... | 25,518.00         | \$ 32,100.00          | \$1.26              | \$       | 588.07                 | .023     |          |
| 1892 ..... | 22,748.00         | 22,915.00             | .58                 |          | 560.70                 | .025     |          |
| 1893 ..... | 29,655.00         | 41,461.00             | 1.39                |          | 627.54                 | .021     |          |
| 1894 ..... | 26,489.00         | 29,680.00             | 1.12                |          | 461.43                 | .017     |          |
| 1895 ..... | 36,031.00         | 39,152.00             | 1.08                |          | 550.38                 | .015     |          |

| Year                   | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed |          | Total<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|------------------------|-------------------|-----------------------|---------------------|----------|------------------------|---------------------------------|
|                        |                   |                       | Valuation           | Per Acre |                        |                                 |
| 1896 .....             | 35,952.64         | 80,315.00             | 2.30                |          | 1,260.71               | .035                            |
| 1897 .....             | 37,989.96         | 82,900.00             | 2.18                |          | 1,468.21               | .039                            |
| 1898 .....             | 39,542.63         | 85,500.00             | 2.16                |          | 1,911.04               | .048                            |
| 1899 .....             | 37,828.85         | 62,427.00             | 1.65                |          | 1,704.52               | .045                            |
| 1900 .....             | 36,587.09         | 50,784.00             | 1.39                |          | 1,513.14               | .041                            |
| 1901 .....             | 36,707.85         | 59,085.00             | 1.61                |          | 1,598.58               | .044                            |
| 1902 .....             | 36,346.35         | 59,635.00             | 1.64                |          | 1,620.74               | .044                            |
| 1903 .....             | 36,559.45         | 85,935.00             | 2.35                |          | 2,377.41               | .065                            |
| 1904 .....             | 28,594.00         | 52,270.00             | 2.22                |          | 1,400.12               | .059                            |
| Total for Period ..... | 461,549.82        | \$784,159.00          | \$1.70              |          | \$17,642.59            | .038                            |
| Yearly Average .....   | 32,967.84         | \$ 56,011.35          | \$1.70              |          | \$ 1,260.18            | .038                            |

# OREGON AND CALIFORNIA RAILROAD COMPANY CONGRESSIONAL LANDS IN OREGON

Statement of Acres assessed and the assessed Valuation thereof, together with the Taxes paid thereon for the years 1891 to 1904 both inclusive.

## YAMHILL COUNTY

| Year       | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed<br>Valuation<br>Per Acre | Total<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|------------|-------------------|-----------------------|--|------------------------|---------------------------------|
| 1891 ..... | 15,547.18         | \$ 29,150.96          | \$1.87                                       | \$ 330.97              | .021                            |
| 1892 ..... | 15,794.00         | 21,159.00             | 1.33   | 550.14                 | .035                            |
| 1893 ..... | 16,629.00         | 20,333.00             | 1.22   | 264.33                 | .016                            |
| 1894 ..... | 39,605.00         | 32,055.00             | .81  | 572.85                 | .014                            |
| 1895 ..... | 39,265.00         | 22,925.00             | .58  | 465.70                 | .012                            |

vs. The United States

7237

| Year                   | Acres<br>Assessed | Assessed<br>Valuation | Average<br>Assessed<br>Valuation<br>Per Acre | Total<br>Taxes<br>Paid | Average<br>Tax Paid<br>Per Acre |
|------------------------|-------------------|-----------------------|--|------------------------|---------------------------------|
| 1896 .....             | 38,550.00         | 29,463.16             | .76  | 447.78                 | .012                            |
| 1897 .....             | 38,880.39         | 29,549.30             | .76  | 487.16                 | .013                            |
| 1898 .....             | 39,750.08         | 35,144.91             | .88  | 657.22                 | .017                            |
| 1899 .....             | 39,303.74         | 36,505.99             | .93  | 725.50                 | .018                            |
| 1900 .....             | 38,925.81         | 43,628.00             | 1.12   | 933.70                 | .024                            |
| 1901 .....             | 38,401.30         | 44,460.00             | 1.16   | 991.11                 | .026                            |
| 1902 .....             | 37,986.76         | 43,697.00             | 1.15   | 1,016.47               | .027                            |
| 1903 .....             | 36,608.51         | 61,970.64             | 1.69   | 1,651.20               | .045                            |
| 1904 .....             | 30,692.40         | 47,780.19             | 1.56   | 1,286.71               | .042                            |
| Total for Period ..... | 465,939.17        | \$497,822.15          | \$1.07                                       | \$10,380.84            | .022                            |
| Yearly Average .....   | 38,281.37         | \$ 35,558.72          | \$1.07                                       | \$ 741.49              | .022                            |

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